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Background Recently, the SGST and CGST Departments have issued Intimation for payment of Interest on Self-Assessment Tax Paid which pertains to Section 50 Interest payable on such Self-Assessment Tax Paid Belatedly and by Virtue of Section 75 Clause (12) such Demand of Interest issued. If such Interest not paid will be recovered as per Section 79 of CGST Act,2017 which prescribes various modes of recovery of tax and if the tax payer do not pay interest then in such case FORM GST DRC-01D i.e. Intimation for amount recoverable under Section 79 will be issued and after that if no payment done the SCN will be given in as per Presided Rules and it will be followed by FORM GST DRC-07 Demand Order. Before jumping onto subject, it is crucial thing to know what Supreme Court has explained the distinction between the term 'tax', 'interest' and 'penalty? In Pratibha Processors Case. Let's understand that first. Princi.....