

Sujata S. Rangnekar

Editor : 2014-15, 2015-16, 2016-17 Selected Editorial : February 2017 Recovery Drive-cannot stifle the dealer In the recent past, we have observed that the department has suited up its armour to recover the arrears from the dealers. The modus operandi is common. A few telephonic calls are made to the dealers directing them to produce the stay orders wherever the appeals are made. The time slot allowed is so short that nobody can procure the stay order from the appellate authorities and produce before the recovery officer. The result is attachment of his bank account. The MVAT Act has equipped the authorities with so many weapons for recovery of the unpaid dues and they are utilising them with full fervour. The said weapons are entrusted to them as last resort to recover the pending dues and not as a routine way of recovery. The recent judgement of Hon'ble Bombay High Court in the case of UTI Mutual Funds v. ITO, it has.....