

CGST Notification and Circulars GST-Investigation Wing INSTRUCTION No. 04/2022-23 [GST – Investigation] SUBJECT: GUIDELINES FOR LAUNCHING OF PROSECUTION UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017 -reg. Prosecution is the institution or commencement of legal proceeding; the process of exhibiting formal charges against the offender. 2. Section 132 of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) codifies the offences under the Act which warrant institution of criminal proceedings and prosecution. Whoever commits any of the offences specified under sub-section (1) and sub-section (2) of section 132 of the CGST Act, 2017, can be prosecuted. 3. Sanction of prosecution: 3.1 Sanction of prosecution has serious repercussions for the person involved, there.....