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CBIC amended CGST Rules making it optional for the proper officer to communicate the liability before issuing SCN under Section 73/74 of the CGST Act

The CBIC vide **Notification No. 79/2020- Central Tax dated October 15, 2020** amended Rule 142(1A) of the Central Goods and Services Tax Rules, 2017 (“**CGST Rules**”) in following manner making it optional for the proper officer to communicate the details of any tax, interest and penalty in Form GST DRC-01A before issuing notice under Section 73(1) and 74(1) of the Central Goods and Services Tax Act, 2017 (“**CGST Act**”):

- a. Substituted words “*proper officer shall*” with “*proper officer may*”
- b. Substituted words “*shall communicate*” with “*communicate*”

Now, Rule 142(1A) reads as under:

*“(1A) The **proper officer may**, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, **communicate** the details of any tax, interest and penalty as ascertained by the said officer, in Part A of FORM GST DRC-01A.”*

The Notification can be accessed at: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-79-central-tax-english-2020.pdf;jsessionid=C3DBB60FFA692973D3A4642FCD0D8D17>

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