

Central Goods & Services Tax Act, 2017

Section 127 : Power to impose penalty in certain cases

Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 ¹[or section 74A] or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person .

1 Inserted by The Finance (No. 2) Act, 2024 (No. 15 of 2024). It is made effective from 01-11-2024 by Noti. No. 17/2024-Central Tax, dt. 27-09-2024.