Central Goods & Services Tax Act, 2017

Section 131: Confiscation or penalty not to interfere with other punishments

Without prejudice to the provisions contained in the *Code of Criminal Procedure, 1973 (2 of 1974), no confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law for the time being in force.

^{*} Refer Bhartiya Nagrik Suraksha Sanhita, 2023 (No. 46 of 2023), w.e.f. 01-07-2024.