

Section 149 : Goods and services tax compliance rating

- (1) Every registered person may be assigned a goods and services tax compliance rating score by the Government based on his record of compliance with the provisions of this Act.
 - (2) The goods and services tax compliance rating score may be determined on the basis of such parameters as may be prescribed.
 - (3) The goods and services tax compliance rating score may be updated at periodic intervals and intimated to the registered person and also placed in the public domain in such manner as may be prescribed.
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