

Central Goods & Services Tax Act, 2017

**Section 21 : Manner of recovery of credit distributed in excess**

Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 20 resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipients along with interest, and the provisions of section 73 or section 74 <sup>1</sup>[or section 74A], as the case may be, shall, *mutatis mutandis*, apply for determination of amount to be recovered.

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<sup>1</sup> 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.