

Central Goods & Services Tax Rules, 2017

Rule 121 : Recovery of credit wrongly availed

The amount credited under sub-rule (3) of rule 117 may be verified and¹[proceedings under section 73 or section 74 or section 74A, as the case may be,] shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

¹ Substituted for "proceedings under section 73 or, as the case may be, section 74" by [Noti. No. 20/2024-Central Tax, dt. 08-10-2024](#) w.e.f. 01-11-2024.