

¹[Rule 142B : Intimation of certain amounts liable to be recovered under section 79 of the Act

- (1) Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of tax or interest has become recoverable under section 79 and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in **FORM GST DRC-01D**, directing the person in default to pay the said amount, along with applicable interest, or, as the case may be, the amount of interest, within seven days of the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in **FORM GST PMT-01**.
 - (2) The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.
 - (3) Where any amount of tax or interest specified in the intimation referred to in sub-rule (1) remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rule 143 or rule 144 or rule 145 or rule 146 or rule 147 or rule 155 or rule 156 or rule 157 or rule 160.]
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¹ Rule 142B inserted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023.