

Central Goods & Services Tax Rules, 2017

Rule 155 : Recovery through land revenue authority

Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in **FORM GST DRC-18** to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.
