

## Central Goods & Services Tax Rules, 2017

### **Rule 156 : Recovery through court**

Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in **FORM GST DRC-19** to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.