

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 154 : Disposal of proceeds of sale of goods and movable or immovable property**

The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-

- (a) first, be appropriated against the administrative cost of the recovery process;
  - (b) next, be appropriated against the amount to be recovered;
  - (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
  - (d) any balance, be paid to the defaulter.
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