

Central Goods & Services Tax Rules, 2017

Rule 161 : Continuation of certain recovery proceedings

The ¹[intimation or notice] for the reduction or enhancement of any demand under section 84 shall be issued in **FORM GST DRC-25**.

¹ Substituted for "order" by [Noti. No. 26/2022–Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.