

**Chhattisgarh Goods & Services Tax Act, 2017**

**Section 127 : Power to impose penalty in certain cases**

Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceedings under section 62 or section 63 or section 64 or section 73 or section 74 or section 129 or section 130, he may issue an order levying such penalty after giving a reasonable opportunity of being heard to such person.

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