

The Chhattisgarh 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 subsection (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.
