



GUIDELINES ON PROSECUTION



S C Vora & Co.
Chartered Accountants

Instructions No. 04/2022-23 GST dt.

01.09.2022

- Vide the above instruction, the CBIC has issued strict guidelines and legal proceedings to be followed before launching prosecution on any tax-payer.
- The following aspects are covered vide the said Instruction
 - Sanctions
 - Monetary limits
 - Authority to sanction prosecution
 - Procedure for sanction
 - Withdrawal of prosecution
 - Monitoring of prosecution
 - Compounding of offences & general guidelines
- The above instructions lay down strict mechanism and protocols to be followed before prosecution and accordingly appears to be step in the right direction.



THANK YOU



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