### S C Vora & Co.

### **Chartered Accountants**

Update No: 15 of 2022

Date: 02.09.2022



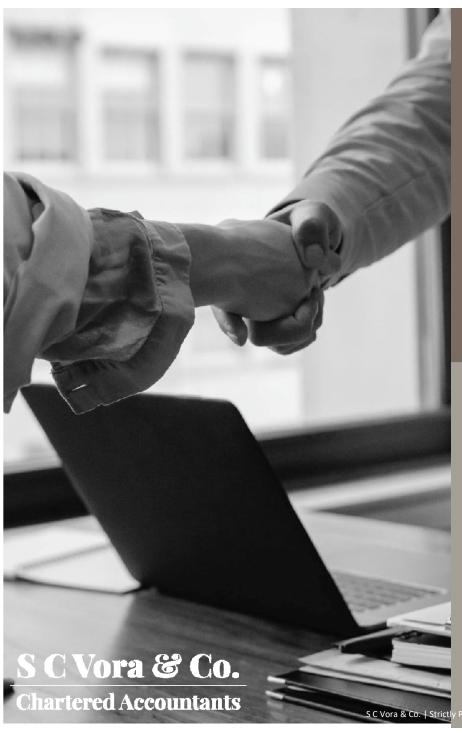
# GUIDELINES ON PROSECUTION



# 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.

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## THANK YOU



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