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Recovery of Tax – First Charge- Attachment to the Property Section 16-B would be attracted only after determination of the liability and upon any sum becoming due and payable. S.16B of The Himachal Pradesh General Sales Tax Act, 1968. S.82 of the GST Act,2017. The SC held that section 16-B of the HP VAT Act providing for first charge would be attracted only after determination of the liability and upon any sum becoming due and payable; and that, it is only thereafter that the charge, if any, would operate. The State not having taken steps as required by law for realization of its dues, there was no determination of liability, a fortiori, question of taking recourse to the HPLR Act for recovery of dues as arrears of land revenue did not arise. Without such determination of liability, no red entry marks could have been inserted in the revenue.....