

FAQs > Viewing Prosecution Notice Issued by Tax Officials

1. What are Prosecution Proceedings?

Prosecution Proceedings are instituted against the taxpayers who are involved in cases of tax evasion beyond the specified limit and for which penal actions are applicable on specific events subject to certain conditions with varied quantum of punishments. Some of the offences are compoundable while some others are not.

Prosecution actions include filing of private complaint based on facts which constitute an offence (under the GST law) for initiation of criminal proceedings, when the Tax official has reason to believe that any person has committed any of the offences under provisions of GST law. (For details, refer Section 132 of the CGST/SGST Act)

2. What are the steps involved in Prosecution Proceedings?

Following steps are involved in Prosecution Proceedings:

1. After taking due sanction from the Commissioner, the Tax Official files a Private Complaint (offline) against the Taxpayer, with the First Class Judicial Magistrate/Court.
2. Tax Official issues the Prosecution Notice against the Taxpayer. Intimation of the issue of Notice is sent to the concerned taxpayer on his/her registered email id and mobile. Dashboard of the Taxpayer is also updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders**.

3. In what cases, can a Prosecution Complaint against me be closed?

The Prosecution Complaint against you can be closed in the following cases:

- If you file the application for compounding of offence and the same is allowed by the Commissioner and the compounding amount (tax, interest and penalty involved) is also paid by you within the time specified in the Order, then the private complaint filed with the First Class Judicial Magistrate or Competent Court will be withdrawn/stand abated. (for details refer Section 138)
- If you file the application for compounding of offence and the same is allowed by the Commissioner and the compounding amount is paid by you within the time specified in the Order, but the private complaint is not yet filed with the First Class Judicial Magistrate or Competent Court, then no further action shall be taken for prosecution in respect of same offence.
- If the private complaint filed with the First Class Judicial Magistrate or Competent Court is set aside, then the case stands closed.
- If you have complied with the order of the First Class Judicial Magistrate or Competent Court, then the case stands closed.

4. During Prosecution Proceedings, what all Status changes does the Case undergo?

During Prosecution Proceedings, the Case undergoes following Status changes:

- **Complaint filed:** When details of prosecution complaint is uploaded by the Tax Official.
- **Closed:** When status of complaint is updated as closed by the Tax Official.