



Lawgics

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Serial No.: 096
Dt.: 30-05-2023

Section 91 of CGST Act, 2017



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91. Liability of guardians, trustees, etc.

Where the business in respect of which any tax, interest or penalty is payable under this Act is carried on by any guardian, trustee or agent of a minor or other incapacitated person on behalf of and for the benefit of such minor or other incapacitated person, the tax, interest or penalty shall be levied upon and recoverable from such guardian, trustee or agent in like manner and to the same extent as it would be determined and recoverable from any such minor or other incapacitated person, as if he were a major or capacitated person and as if he were conducting the business himself, and all the provisions of this Act or the rules made thereunder shall apply accordingly.

Our Interpretation

Section 91

This section enables collection of tax, interest or penalty from the **guardians, trustees or agents** of a minor or any other incapacitated person in respect of the business carried on behalf of and for the benefit of such minor or any other incapacitated person.

The term 'incapacitated person' is not defined in the CGST Act. It should refer to a person who is a person of unsound mind or one who is terminally ill.

In respect of business carried on by:

- Guardian; or
- Trustee; or
- Agent;

on behalf of, or, for the benefit of a minor or incapacitated person, such Guardian; or Trustee; or Agent will be liable to pay tax, interest or penalty in respect of the business.

This means that if the minor or incompetent person will be liable to any tax, interest, penalty or other dues, then such amounts are recoverable from guardian, trustee or agent.

The dues shall be recoverable from the guardian, trustee or agent in respect of business of the minor or other incapacitated person by treating them as major or capacitated person, who is conducting the business for himself.

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