ADVOCATE

Lawgics

By **Nidhi, Advocate**

Serial No.: 125
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Section 121 of CGST Act, 2017

121. Non- appealable decisions and orders.

Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of central tax if such decision taken or order passed relates to any one or more of the following matters, namely:—

(a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
(b) an order pertaining to seizure or retention of books of account, register and other documents; or
(c) an order sanctioning prosecution under this Act; or
(d) an order passed under section 80.

Our Interpretation

Section 121	This section prescribes decisions or orders which are **non-appealable**. No appeal shall lie against any decision taken or order passed by an Officer of central tax if such decision or order relates to any one or more of following matters – — Transfer of proceeding from one officer to another officer; — Seizure or retention of books of account, register and other documents; — Order sanctioning prosecution under the Act; — Order passed u/s 80 related to payment of tax & other amount in installments.