



# Lawgics

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## Section 151 of CGST Act, 2017

### 151. Power to call for information.

The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein.

### Our Interpretation

#### Section 151

This section has been substituted w.e.f. 01-01-2022 vide Notification No. 39/2021-CT, dated 21-12-2021.

This section authorizes the Commissioner or an officer authorised by him to collect any information relating to any matter that may be required for the purpose of this Act.

The Commissioner may, by way of a notification, direct collection of information for the purpose of better administration of the Act.

After issuance of such notification, the Commissioner or any person authorized by Commissioner in this regard may call all concerned persons to furnish such information or return relating to any matter in connection with this Act.

The form in which the information need to be filed, the authority to whom such return need to be filed, the details that are captured on the return, the periodicity of filing such return have not been prescribed yet.

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