



Lawgics

By Nidhi, Advocate



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Section 153 of CGST Act, 2017

153. Taking assistance from an expert.

Any officer not below the rank of Assistant Commissioner may, having regard to the nature and complexity of the case and the interest of revenue, take assistance of any expert at any stage of scrutiny, inquiry, investigation or any other proceedings before him.

Our Interpretation

Section 153

This Section enables the **Officer not below the rank of an Assistant Commissioner** to take **assistance of an expert** at any stage of:

- scrutiny,
- inquiry,
- investigation or
- any proceedings.

This section will enable the Officer to take **assistance of experts** like:

- IT professional,
- Lawyer,
- Technocrat,
- Chartered Accountants etc.

considering the nature and complexity of the case and revenue's interest. These experts would assist the concerned officer in scrutiny, inquiry, investigation or any other proceedings.

The expert has a small area of authority to **express professional opinion** on the relevant facts. Experts are not required to provide an opinion about interpretation of GST law but are required to provide their professional opinion about relevant facts. This is a thin line that needs to be walked carefully in order to support any tax demand.

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