



Lawgics

By Nidhi, Advocate



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Section 154 of CGST Act, 2017

154. Power to take samples.

The Commissioner or an officer authorised by him may take samples of goods from the possession of any taxable person, where he considers it necessary, and provide a receipt for any samples so taken.

Our Interpretation

Section 154

This Section discusses about authority of the GST officers to draw sample of goods.

- Sample of any goods may be drawn by the Commissioner or any officer who is authorized by him.
- The samples may be drawn wherever the officer so deems necessary and should be out of the goods in possession of the taxable person.
- Once the samples are drawn, the officer should provide a receipt for the same.
- There is no purpose which is specified in the law. However, if the specified officer deems necessary, a sample of the goods may be drawn.
- The Commissioner or any other person who is authorized by the Commissioner may draw samples out of the goods from the possession of the taxable person.

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