



Lawgics

By Nidhi, Advocate



Serial No.: 155
Dt.: 30-08-2023



<https://chat.whatsapp.com/Te4VxuhvTne76Us7e5>
CLICK TO JOIN
WHATSAPP GROUP

Section 156 of CGST Act, 2017

156. Persons deemed to be public servants.

All persons discharging functions under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).

Our Interpretation

Section
156

All the persons discharging official functions under GST Act are deemed to be public servants and any offences against such persons and offences by such persons would be dealt with in accordance with IPC.

Section 157 of CGST Act, 2017

157. Protection of action taken under this Act.

(1) No suit, prosecution or other legal proceedings shall lie against the President, State President, Members, officers or other employees of the Appellate Tribunal or any other person authorised by the said Appellate Tribunal for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit, prosecution or other legal proceedings shall lie against any officer appointed or authorised under this Act for anything which is done or intended to be done in good faith under this Act or the rules made thereunder.

Our Interpretation

Section
157

This Section protects the GST officers and officers of GST Tribunal from legal proceedings in respect of acts done in good faith.

Immunity from any legal or departmental proceedings is provided to the GST officers and officers of the Tribunal for the acts done in good faith under the provisions of this Act. Actions taken in exercise of official functions cannot result in liability devolving on the officers. It is this protection that officers enjoy while exercising authority vested in the law without fear or favour.

The department cannot take any action against the officer who has discharged his duty in good faith.

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication.