



Lawgics

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Serial No.: 157
Dt.: 02-09-2023



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Section 159 of CGST Act, 2017

159. Publication of information in respect of persons in certain cases.

(1) If the Commissioner, or any other officer authorised by him in this behalf, is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings or prosecution under this Act in respect of such person, it may cause to be published such name and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Appellate Authority under section 107 has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of firm, company or other association of persons, the names of the partners of the firm, directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Commissioner, or any other officer authorised by him in this behalf, circumstances of the case justify it.

Our Interpretation

Section 159

This provision confers powers on the Commissioner or any other officer authorised by him, to publish the names and other details of persons in default, as information to the public.

This provision also discusses the persons, whose names can be published, if proceedings relate to a company / firm / association of persons.

The Commissioner or any other officer authorised by him, may ensure that the following details are published:

- Names of any person (and)

- Other particulars relating to proceedings or prosecutions under the Act, if related to such person.

The decision to publish is based on the opinion of the Competent Authority that it is essential or beneficial in the public interest to do so. As the provision indicates that the Competent Authority “can decide to publish in such manner as it thinks fit”, Competent Authority can decide:

- the category of proceedings / prosecution cases to be published;
- the category of persons whose details to be published;
- the extent of particulars to be published;
- the manner of publishing;
- the media wherein the information to be published.

In addition, the Competent Authority may also decide to publish the following:

| Nature of Organization | Additional details |
|-----------------------------------|--|
| In case of Firm | Names of the partners |
| In case of Company | Names of directors / Managing Agents / Secretaries & Treasurers / Managers |
| In case of Association of Persons | Names of the members |

However, the additional details can be published only if the Competent Authority opines that the circumstances of the case justify it.

However, publication can be made in relation to imposition of penalty, only when the following conditions are satisfied:

- The time for presenting an appeal to the First Appellate Authority (u/s 107) has expired and the persons involved, did not present any appeal (OR)
- The appeal is presented and it is disposed of (against such persons).

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