



Lawgics

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Section 162 of CGST Act, 2017

162. Bar on jurisdiction of civil courts.

Save as provided in sections 117 and 118, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under this Act.

Our Interpretation

Section 162	The basic principle is that every dispute of civil nature can be tried by the civil court. Tax being a civil liability its levy, imposition and collection can be challenged before the Civil Court.
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Section 163 of CGST Act, 2017

163. Levy of fee.

Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed.

Our Interpretation

Section 163	This provision empowers the Central Government to collect fees for supplying copy of the orders / documents.
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