

Central Goods & Services Tax Act, 2017

Section 121 : Non-appealable decisions and orders

Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against any decision taken or order passed by an officer of central tax if such decision taken or order passed relates to any one or more of the following matters, namely: –

- (a) an order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer; or
 - (b) an order pertaining to the seizure or retention of books of account, register and other documents; or
 - (c) an order sanctioning prosecution under this Act; or
 - (d) an order passed under section 80.
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