

Central Goods & Services Tax Act, 2017

Section 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).

* Refer sub-section (28) of Section 2 of Bhartiya Nyay Sanhita, 2023 (No. 45 of 2023), w.e.f. 01-07-2024.