

Protection of Government from liability

175. The Government shall not be liable to make good any loss sustained in respect of any goods by fire, theft, damage or other causes while the goods are in any customs warehouse or in the lawful custody or control of any officer of goods and services tax unless the loss is caused by the wilful neglect or default of an officer of goods and services tax or of a person employed by the Government in the course of carrying out his duties under this Act.