

Protection of officer of goods and services tax from liability

176. No officer of goods and services tax or other person employed by the Government in the course of carrying out his duties under this Act shall 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 the officer or any other officer of goods and services tax or person employed by the Government in the course of carrying out his duties under this Act unless the loss is caused by his wilful neglect or default.