**Value Added Tax Act, 2003**

**Section 84 - Bar and Limitation to Certain Proceedings**

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(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government, for any act done or purported to be done under this Act without the previous sanction of the Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of the functions imposed by or under this Act.

(3) No suit shall be instituted against the State Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of.

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