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Recent arrest of two Chartered Accountants in Gurugram has triggered controversy leading to protests in different parts of the country. This has also led to a debate as to whether such action against professionals is justified. The matter being sub-judiced, it is for the Courts to answer the said question. Therefore, without commenting on the said issue, the present article is restricted to the provisions of arrest which are made cognizable and non-bailable under the GST Act from the perspective of Tax Practitioners including Chartered Accountants, Advocates, etc. Offences under the GST Act Section 132(1) of the Act provides for punishment for certain offences. Section 132(1) can be further bifurcated into two parts i.e. Offences and Punishment. The bifurcation is necessary for the reason that all the offences are not made punishable. Provisions under section 132(1)(a) to 132(1)(l) define certain offenc.....