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**ON THE CONCEPT OF “IRREVERSIBLE LEGAL EFFECTS”  
WITHIN THE MEANING OF ARTICLE 156 § 2 OF THE CODE  
OF ADMINISTRATIVE PROCEDURE – CRITICALLY**

Polish administrative proceedings provide for the annulment of an administrative decision that has the gravest legal defects. At the same time, however, procedural rules exclude the possibility of the annulment of defective administrative decision in case it has caused “irreversible legal effects”. The Author critically examines the concept of “the irreversible legal effects of an administrative decision” indicating the ambiguity of the scope of its meaning. This scope can substantially vary depending on the adopted a priori assumptions. The Author advocates the abandonment of the concept of “irreversible legal effects” as a negative condition for the annulment of an administrative decision.