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Value Added Tax Act, 2003

Section 9 - Collection of Tax by Registered Dealers, Governments and Statutory Authorities

(1) Every registered dealer liable to pay tax under the Act shall collect such tax at the rate or rates at which he is liable to pay tax, and the tax collected shall be accounted for under the provisions of this Act and rules made thereunder.

(2) The Central Government, a State Government, a statutory body or a local authority shall, in respect of any taxable sale of goods effected by them, collect by way of tax any amount which a registered dealer effecting such sale would have collected by way of tax under this Act, issue a tax invoice, pay the tax so collected into the Government Treasury or any designated bank and furnish monthly returns, as specified under Section 35, to the prescribed authority.
