

Source: sooperkanoon.com/act/58876

Value Added Tax Act, 2003

Section 16 - Special Accounting Scheme

Where a dealer liable to pay tax under Section 4 is unable to identify each individual sale, its value or the rate of tax, he may apply to the prescribed authority to pay net tax under Section 10 under a special method to be mutually agreed by such authority in such manner as may be prescribed.
