Value Added Tax Act, 2003

Section 56 - Liability to Furnish Information by Certain Agents

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(1) Every person or a clearing or forwarding house or agency, transporting agency, shipping agency, shipping-out agency or steamer agency or air-cargo agency or courier agency engaged in the business of transporting taxable goods in the State shall furnish to the prescribed authority information relating to any taxable goods cleared, forwarded, transported or shipped by him or it during any period or relating to any dealer as may be required by the prescribed authority.

(2) The authority prescribed in this behalf, shall have the power to call for and examine the books of account or other documents in the possession of such person or agency with a view to verify the correctness of the information furnished under sub-section (1).

(3) Any person failing to comply with the provisions of sub-sections (1) and (2) without valid reason shall be liable to penalty under Section 75.
