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**Value Added Tax Act, 2003**

**Section 75 - Penalties Relating to Production of Records and Furnishing of Information**

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Any dealer or person who on demand by the prescribed authority fails to produce any records or furnish any information in accordance with the requirements of this Act, after being given the opportunity of showing cause in writing against the imposition of a penalty, shall be liable to a penalty of five thousand rupees and, in addition, two hundred rupees per day for so as long as the failure continues.

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