

Source: [sooperkanoon.com/act/58946](http://sooperkanoon.com/act/58946)

**Value Added Tax Act, 2003**

**Section 80 - Cognizance of Offences**

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(1) No Court shall take cognizance of any offence punishable under Sections 79 except with the previous sanction of the Joint Commissioner, and no Court inferior to that of a Magistrate of the First Class, shall try any such offence.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), all offences punishable under Sections 79 shall be cognizable and bailable.

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