Value Added Tax Act, 2003

Section 82 - Compounding Offences

---

(1) Where any dealer has committed an offence under sub-section (1) of Section 77 or Section 79, the prescribed authority may, on admission by such dealer in writing and upon his option to compound at any time prior to the commencement of the court proceedings relating thereto, compound such offence and order the dealer to pay such sum of money as specified by the prescribed authority, which shall not exceed the amount of the fine prescribed for the offence, in addition to any tax and interest due.

(2) Furnishing of a cheque or any other instrument towards payment of a sum by any such dealer shall be deemed to be an application for compounding the offence.

(3) Where the prescribed authority compounds an offence under this Section, the order referred to in sub-section (1),

(a) shall be in writing and specify the offence committed, the sum of money to be paid and the due date for the payment; and

(b) shall be served on the dealer who committed the offence; and

(c) shall be final and not subject to any appeal; and

(d) may be enforced in the same manner as a decree of a court for the payment of the amount stated in the order.

(4) When the prescribed authority compounds an offence under this Section, the dealer concerned shall not be liable to prosecution in respect of such offence or to any further penalty under this Section and such dealer shall not appeal against the said proceedings.
