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Value Added Tax Act, 2003

Section 87 - Power to Summon Persons to Give Evidence

(1) The officers empowered by Rules made in this behalf shall have all the powers conferred on a Court by the Code of Civil Procedure, 1908 (Central Act V of 1908), for the purpose of securing attendance of persons or the production of documents in any enquiry under this Act.

(2) The Commissioner or the assessing, appellate or revising authority shall, in securing the attendance of any dealer as a witness before the Tribunal or High Court or for production of any document for the purposes of this Act at such proceedings, have the same powers as those conferred on a civil court under the provisions of the Civil Procedure Code, 1908 (Central Act 5 of 1908).
