

Source: sooperkanoon.com/act/219911

Copra Cess Act, 1979

Section 11 - POWER TO INSPECT MILLS AND TAKE COPIES OF ACCOUNT

1) The Collector or any officer empowered by a general or special order of the Central Government in this behalf shall have free access at all reasonable times during working hours to any mill or any part of a mill. (2) The Collector or any other officer may, at any time during work- ing hours, with or without notice to the occupier, examine the purchase, sale and stock records and accounts of any mill and take copies of or extracts from all or any of the said records or accounts for the purpose of testing the accuracy of any return or of informing himself as to the particulars regarding which information is required for the purposes of this Act or any rules made thereunder: Provided that nothing in this section shall be deemed to authorise the examination of any description or formulae of any trade process.