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The UTTARAKHAND GST ACT

Section 68 - (1) The Government may require the person in charge of a Inspection

1974. (10) The provisions of the Code of Criminal Procedure, 1973, relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word Magistrate, wherever it occurs, the word Commissioner were substituted. (11) Where the proper officer has reasons to believe that any person has evaded or is attempting to evade the payment of any tax, he may, for reasons to be recorded in writing, seize the accounts, registers or documents of such person produced before him and shall grant a receipt for the same, and shall retain the same for so long as may be necessary in connection with any proceedings under this Act or the rules made thereunder for prosecution. (12) The Commissioner or an officer authorised by him may cause purchase of any goods or services or both by any person authorised by him from the business premises of any taxable person, to check the issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount so paid towards the goods after cancelling any tax invoice or bill of supply issuedSection 68 - earlier conveyance carrying any consignment of goods of value of goods in exceeding such amount as may be specified to carry with him movement. such documents and such devices as may be prescribed. 89 The Uttarakhand Goods And Services Tax Act, 2017 (2) The details of documents required to be carried under sub- section (1) shall be validated in such manner as may be prescribed. (3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

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