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The UTTARAKHAND GST ACT

Section 69 - (1) Where the Commissioner has reasons to believe that a Power to

person has committed any offence specified in clause (a) or clause (b) arrest or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of State tax to arrest such person. (2) Where a person is arrested under sub-section (1) for an offence specified under sub-section (5) of section 132, the officer authorised to arrest the person shall inform such person of the grounds of arrest and produce him before a Magistrate within twenty four hours. (3) Subject to the provisions of the Code of Criminal Procedure, 1973,-- (a) where a person is arrested under sub-section (1) for any offence specified under sub-section (4) of section 132, he shall be admitted to bail or in default of bail, forwarded to the custody of the Magistrate; (b) in the case of a non-cognizable and bailable offence, the2 of

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