The UTTARAKHAND GST ACT

Section 71 - (1) Any officer under this Act, authorised by the proper officer Access to

1908. evidence and produce documents. (2) Every such inquiry referred to in sub-section (1) shall be deemed to be a judicial proceedings within the meaning of section 193 and section 228 of the Indian Penal Code.45 of 1860. not below the rank of Joint Commissioner, shall have access to any business place of business of a registered person to inspect books of account, premises. documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue. (2) Every person in charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorised under sub-section (1) or the audit party deputed by the proper officer or a cost accountant or chartered accountant nominated under section 66 (i) such records as prepared or maintained by the registered person and declared to the proper officer in such manner as may be prescribed; (ii) trial balance or its equivalent; (iii) statements of annual financial accounts, duly audited, wherever required;18 of