

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 45: Power to seek Information, to summon Witness etc.:

(1) Any officer under this Act, not being an officer below the rank of an officer appointed and posted by the Commissioner, may for any purpose related to the administration or enforcement of the provisions of this Act by notice, require any dealer or other person to furnish any information or any document including electronic records which may be in his knowledge or possession. Whenever so required, the dealer or such person shall furnish correct, complete and true information.

(2) All such officers under this Act shall have the same power as are vested in a Court under the Civil Procedure Code 1908, when trying a suit in respect of following matters, namely-

- (a) Enforcing the attendance of any person and examining him on oath or affirmation,
- (b) Compelling the production of documents, and
- (c) Issuing commission for examination of witness;

and any proceeding before any of the officers aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Code of Criminal Procedure and for the purpose of section 196 of the Indian Penal Code.

(3) Summons for the production of documents or the attendance of any person shall be issued in the prescribed form.