

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

48:Power to summon witness:

The Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Commissioner and President and Members of the Commercial Tax Tribunal, as the case may be, shall have the same powers as are vested in a Court under the Code of Civil procedure, 1908, when trying a suit in respect of the 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 commissions for the examination of witnesses:

and any proceeding before any of the officers aforesaid shall be deemed to be judicial proceeding within the meaning of section 193 and section 228 of the Code of Criminal Procedure, 1973 and for the purposes of section 196 of the Indian Penal Code, 1860.