

# Understanding Offences And Penalties Under VAT

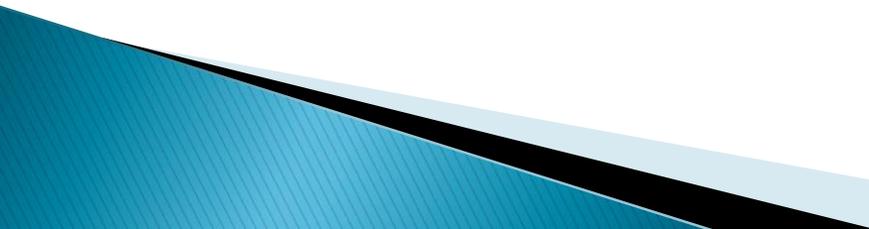
**By**  
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**COMMERCIAL TAX OFFICER**

▶ **Section-49**

**Penalty for failure to  
register**

**Section-50**

**Penalty for failure to file  
a return**

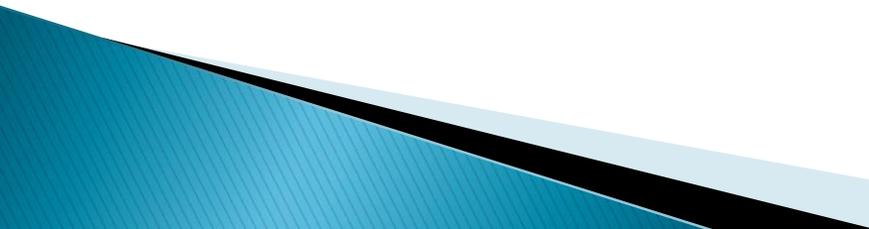
- ▶ **Section-51**
  - ▶ **Penalty for failure to pay tax when due**
  
  - ▶ **Section-52**
  - ▶ **Penalty for assessment issued for failure to file a return**
  
  - ▶ **Section-53**
  - ▶ **Penalty for failure to declare Tax due**
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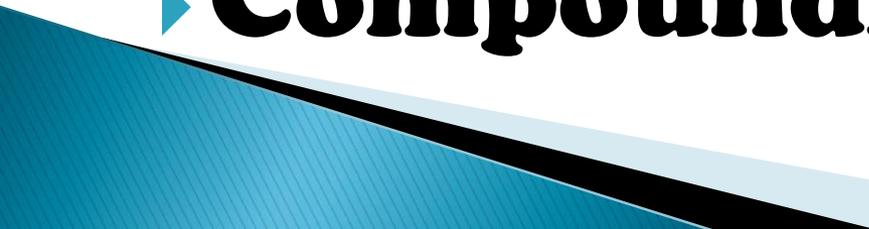
▶ **Section-54**

▶ **Penalty for failure to use or misuse of TIN and GRN**

▶ **Section-55**

▶ **Penalty for issue of tax invoice and for the use of false tax invoices**

- ▶ **Section-56**
  - ▶ **Penalty for failure to maintain records**
  
  - ▶ **Section-57**
  - ▶ **Penalty for unauthorised/excess collection of tax**
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- ▶ **Section-58**
  - ▶ **Prosecution for offences**
  - ▶ **Section-59**
  - ▶ **Offences for obstructing the authority**
  - ▶ **Section-60**
  - ▶ **Offences by Companies**
  - ▶ **Section-61**
  - ▶ **Compounding of offences**
- 

**THANK YOU**





# **Search, Seizure and Confiscation under VAT**

- ▶ **Section 43**
  - ▶ **Power of entry, inspection, search and confiscation-----  
Not below rank of Dy. CTO**
  - ▶ **Full free access –any premises, place, goods, books, records, computer or any electronically store data.**
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- ▶ **Any time –normal business hours/ all reasonable times**
- ▶ **Make extract or copies.**
- ▶ **May seize & confiscate goods-Not accounted for, seize books/records/computer**

- ▶ **Residential accomodation – provisions of Code of criminal Procedure, 1973.**
- ▶ **Power to break open box, door.**
- ▶ **Seal box, godown, building**

- ▶ **Search person other than customer , visitor**
  - ▶ **Seize goods not accounted for**
  - ▶ **Confiscate goods—  
Opportunity being heard.**
  - ▶ **Fair market value**
- 

A nighttime photograph of a park path. A bright street lamp illuminates the path and the surrounding trees. The scene is dark, with the light from the lamp creating a strong contrast and casting long shadows. The trees are silhouetted against the dark sky, and the path leads into the distance. A bench is visible on the left side of the path.

**THANK YOU**