

wherein the amount is entered, and the date of chalan under which the amount is paid into the Treasury.

- (7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned Authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.

Rounding off of any sum payable under the Act or the rules.

27. Any sum payable under the Act or these rules shall be rounded off to the nearest multiple of 5 paise.

Refund.

28. (1) When any refund arises from an order of assessment made under section 17, or from an order passed in appeal, revision, or review under section 27, or reference under section 28 of the Act, and the amount to be refunded does not exceed five hundred rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the person concerned by issue of refund voucher in Form S. T. XVII. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount being due by the dealer is left unpaid by him and, in such case, shall adjust, by issue of an order, the amount to be refunded towards the amount due from the dealer on the date of adjustment, and thereafter shall refund the balance, if any.
- (2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds five hundred rupees, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Sales Tax before proceeding to refund such amount. For the same purpose, he shall submit the case-record

1 Substituted by 11th Amendment Rules, 1974 w. e. f. 1-11-1974.

of the dealer stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the dealer. On receipt of the sanction order from the Assistant Commissioner of Sales Tax, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of the Assistant Commissioner of Sales Tax, and the same refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts not exceeding five hundred rupees.

- (3) (a) The refund referred to in sub-section (2) of section 19 of the Act shall not be made, unless the claim for refund is made by the dealer within 12 months from the date of assessment of Central Sales Tax in respect of declared goods, which has motivated the refund, or within 6 months from the date of any final order passed on an appeal or revision or review under section 27 or on reference under section 28 of the Act. The application for refund shall be addressed to the Assistant Commissioner of Sales Tax who will be competent to pass the necessary order, either granting the refund in whole or in part, or rejecting the same.
- (b) On receipt of the application for refund referred to in the preceding clause (a), the Assistant Commissioner of Sales Tax may call the record of the dealer from the Appropriate Assessing Authority, and require the same Authority to state the matter, and inform him if any adjustment of the amount to be refunded is necessary towards the recovery of any amount due from the dealer.
- (c) On receipt of the order from the Assistant Commissioner of Sales Tax granting the refund in whole or in part, the Appropriate Assessing

Authority shall refund to the dealer the amount as granted by the order of the Assistant Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1) in respect of refunds referred to therein.

- (4) When an order is passed by the Commissioner of Sales Tax determining that any amount of tax or penalty is unduly paid by a dealer, the Appropriate Assessing Authority, on receipt of the same order, shall forthwith refund to the dealer the amount as determined in the said order of the Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1), for refund referred to therein.

Production of accounts, registers, etc.

29. In requiring the production by any dealer of his accounts, registers, documents, or stocks of goods, strict regard shall be had to the necessity of not disturbing the business of the dealer or the work of his staff, any more than is necessary for the purpose of ascertaining the required information.

Inspection of Accounts, registers, etc.

30. When the Appropriate Assessing Authority deems it necessary to make a visit to any premises, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose he shall as far as possible, have due regard to the convenience of the dealer; ordinarily he shall not make such inspection at the place of business of the dealer and he shall require the dealer to produce his accounts, registers or documents at his office, unless the dealer prefers the inspection at his place of business.

Provided that the Appropriate Assessing Authority, may, where the circumstances so require, proceed to inspect

or direct by order in writing an Inspector to inspect the books of accounts, registers, etc., at the place of business of any dealer.

Search and seizure of accounts, registers, etc.

31. (1) Subject to the provisions of sub-section (4) of section 21, the Commissioner may, for reasons to be recorded, issue a written order under his signature and bearing his seal, authorising any Sales Tax Officer or Assistant Sales Tax Officer, to enter any building, or place to be specified therein where he had reason to believe that books of accounts or other documents which, in his opinion, will be relevant to or useful for any proceedings under the Act, may be found. Such orders may authorise the Sales Tax Officer or Assistant Sales Tax Officer to do all or any of the following acts, namely:-
- (a) to enter the said building, or place with such assistance of Police Officers as may be required, to search the same and to place identification marks on such books of account or other documents found therein as, in his opinion, will be relevant to or useful for any proceedings under the Act and to make a list of such books or documents with particulars of the identification marks thereon;
 - (b) to examine such books or documents and to make copies of or extracts from such books or documents;
 - (c) to take possession of or seize any such books or documents under sub-section (3) of section 21; and
 - (d) to make a note or an inventory of any other article or thing found in the course of such search which, in his opinion, will be useful for or relevant to any proceedings under the Act.

- (2) Whenever any building or place authorised to be searched is closed, any person residing in or being in-charge of such building or place shall, on demand by the Sales Tax Officer or Assistant Sales Tax Officer and on production of the Authority, allow him free ingress thereto and afford all reasonable facilities for a search therein.
- (3) If ingress into such building or place cannot be so obtained, it shall be lawful for the Sales Tax Officer or Assistant Sales Tax Officer executing the authority, with such assistance of a Police Officer as will be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any outer or inner door or window of any building or place, whether that of the person to be searched or of any other person, if after notification of his authority and purpose and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that, if any such building or place is an apartment in actual occupancy of a woman, who according to custom does not appear in public, the Sales Tax Officer or Assistant Sales Tax Officer shall before entering such apartment give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

- (4) Before making a search, the Sales Tax Officer or Assistant Sales Tax Officer, about to make it, shall call upon two or more respectable inhabitants of the locality in which the building or place to be searched is situated to attend and witness the search and may issue an order in writing to them or any of them to do so.
- (5) The search shall be made in the presence of the witnesses aforesaid and a list of all things seized in the course of such search and of the places in which they were

