

**CHAPTER V****Returns, Assessment, Payment, Penalty, Recovery and Refund of Tax**

**46. Prohibition against collection of tax in certain cases.-** (1) No person shall collect any sum by way of tax in respect of sales of any goods on which by virtue of section 5 no tax is payable.

(2) No person, who is not a Registered dealer and liable to pay tax in respect of any sale or purchase, shall collect any sum by way of tax from any other person <sup>1</sup>[bst1] [and no Registered dealer shall collect any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act:]

Provided that, this sub-section shall not apply where a person is required to collect such amount of the tax separately in order to comply with the conditions and restrictions imposed on him under the provisions of any law for the time being in force.

(3) Notwithstanding anything contained in sub-section (2), a dealer who has been permitted by the Commissioner to pay a lump-sum payment under section 40 shall not collect any sum by way of tax on the sales of goods if made during the period to which such lump-sum payment applies.

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[bst1]

1. These words were deemed always to have been inserted by Mah. Act No. 21 of 1962.