

CHAPTER V

Returns, Assessment, Payment, Penalty, Recovery and Refund of Tax

34. Applicability of all the provisions of this Act or earlier law to person liable to pay tax under section 19.-Where in respect of any tax ¹[bst1] [including any penalty and interest] and interest due from a dealer under this Act or under any earlier law, any other person is liable for the payment thereof under section 19, all the relevant provisions of this Act or, as the case may be, of the earlier law, shall in respect of such liability applicable to such person also as if he were the dealer himself.

[bst1]

1. These words were substituted for the brackets and words "(including any penalty)" by Mah. Act No. 11 of 1987 w.e.f. 21-4-1987.