

## CHAPTER VI

## Liability to Produce Accounts and supply Information

**48. Accounts.**-(1)Every dealer liable to pay tax under this Act, and every other dealer who is required so to do by the Commissioner by notice served on him in the prescribed manner, shall keep a true account of the value of the goods purchased or sold by him.

(2)If the Commissioner considers that the accounts kept are not sufficiently clear or intelligible to enable him to determine whether or not a dealer is liable to tax during any period, or are so kept as not to enable a proper scrutiny of the returns or the statement furnished, the Commissioner may require such dealer by notice in writing to keep such accounts (including records of sales or purchases) in such form or manner as in his opinion is necessary for the purpose of proper assessment and as he may, subject to anything that may be prescribed in that behalf, in writing direct.

(3)The Commissioner may, subject to such conditions or restrictions as may be prescribed in this behalf, by notice in writing direct any dealer, or by Notification in the *Official Gazette* direct any class of dealers to maintain accounts and records showing such particulars regarding their purchases, sales or deliveries of goods, in such form, and in such manner, as may be specified by him.

<sup>1</sup>[\[bst1\]](#) [(4)Every registered dealer shall ordinarily keep all his accounts, registers and documents relating to his stocks of goods, or to purchases, sales and deliveries of goods made by him, at the place or places of business specified in his certificate of registration or, with the previous approval of the Commissioner, at such other place as may be agreed to by the Commissioner.]

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[\[bst1\]](#)

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| 1. Sub-section (4) was inserted by Mah. Act No. 42 of 1971 w.e.f. 1-12-1971. |
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