

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

**32>Returns.-**(1)Every Registered dealer shall <sup>1</sup>[bst1] [furnish returns in such form] for such period, by such dates, and to such authority, as may be prescribed:

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed <sup>2</sup>[bst2] [exempt any such dealer from furnishing such returns or permit any such dealer]-

(a) to furnish them for such different periods, or

(b) to furnish a consolidated return <sup>3</sup>[bst3] [relating to all or any of the places of business] of the dealer in the State for the said period, or for such different period, to such authority, as he may direct.

(2)If the Commissioner has reason to believe-

(a) that the turnover of sales or the turnover of purchases of any dealer is likely to exceed the relevant limit specified in sub-section (4) of section 3 for liability to pay tax, or

(b) that either the turnover of sales or the turnover of purchases of any dealer has during any year exceeded-

(i)<sup>4</sup>[bst4] [Rs. 40,000] in the case of a dealer who is an importer or manufacturer, or

(ii)<sup>5</sup>[bst5] [Rs. 1,00,000] in the case of any other dealer,

he may, by notice served in the prescribed manner, require such dealer to furnish returns as if he were a Registered dealer, but no tax shall be payable by such dealer, unless his turnover exceeds the relevant limit specified in sub-section (4) of section 3, not otherwise than in accordance with the other provisions of this Act.

(3)If any dealer having furnished returns under sub-section (1) or (2), discovers any omission or incorrect statement therein, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return.

<sup>6</sup>[bst6] [(4) \*\*\*]

[bst1]

1. These words were substituted for the words "furnish returns" by Mah. Act No. 11 of 1992 w.e.f. 1-5-1992 to 8-9-1992 and again substituted for the words "furnish return complete in all respects" by Mah. Act No. 18 of 1994 w.e.f. 1-4-1994.

[bst2]

2. These words were substituted for the words "exempt any dealer required to furnish returns under this section" by Bom. Act No. 69 of 1959.

[bst3]

3. These words were substituted for the words "relating to all the places of business" by Mah. Act No. 21 of 1962 w.e.f. 15-7-1962.

[bst4]

4. Substituted for the words and figures "Rs. 16,000" by Mah. Act No. 11 of 1987 w.e.f. 21-4-1987.

5. This words and figures were substituted for the letters and figures "Rs. 50,000" by Mah. Act No. 11 of 1987 w.e.f. 21-4-1987.

[\[bst6\]](#)

6. Sub-section (4) was added by 11 of 1992 w.e.f. 1-5-1992 to 8-9-1992 as under-

"(4)Notwithstanding anything contained in this section or in the rules, the Commissioner may, for reasons to be recorded in writing, direct any dealer or Registered dealer or any class of dealers or Registered dealers to file returns for such periods, by such dates and to such authority as he may direct; and any such direction issued by the Commissioner shall be in addition to and not in derogation of any requirement to file returns under any other provisions of this Act or the rules made thereunder."