

पत्रांक:-जी.एस.टी./Proper Officer/Authorised Officer/2019-20/४४२ /वाणिज्य कर

कार्यालय-कमिश्नर, वाणिज्य कर,
(जी.एस.टी.)

उत्तर प्रदेश।

दिनांक:- 29 जनवरी, 2020

:-आदेश:-

उ0प्र0 एस.जी.एस.टी अधिनियम तथा सी.जी.एस.टी. अधिनियम की धारा 52-Collection of Tax At Source की उपधारा 12, 13 और 14 के प्राविधान निम्नवत् हैं-

52(12) Any authority not below the rank of Deputy Commissioner may serve a notice, either before or during the course of any proceedings under this Act, requiring the operator to furnish such details relating to-

(a) supplies of goods or services or both effected through such operator during any period; or

(b) stock of goods held by the suppliers making supplies through such operator in the godowns or warehouses, by whatever name called, managed by such operator and declared as additional places of business by such suppliers,


as may be specified in the notice.

52(13) Every operator on whom a notice has been served under sub-section (12) shall furnish the required information within fifteen working days of the date of service of such notice.

52(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be taken under section 122, be liable to a penalty which may extend to twenty-five thousand rupees.

Explanation: For the purposes of this section, the expression "concerned supplier" shall mean the supplier of goods or services or both making supplies through the operator.

किसी Operator (Electronic Commerce Operator) से धारा 52 की उपधारा 12 में निर्दिष्ट Details प्राप्त करने हेतु तथा धारा 52 की उपधारा 13 एवं 14 के प्रयोजन हेतु मुख्यालय पर कार्यरत कर अनुसंधान इकाई(Tax Research Unit) में तैनात डिप्टी कमिश्नर, वाणिज्य कर को अधिकृत किया जाता है।


(अमृता सोनी)

कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश।