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**GOVERNMENT OF MANIPUR  
SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT**

**NOTIFICATION**

Imphal, August 21, 2021

No. 2/20/2021-Leg/L: In pursuance of rule 150 of the Rules of Procedure and Conduct of Business in Manipur Legislative Assembly, the following Bills as introduced in the Manipur Legislative Assembly, in its sitting held on August 20, 2021 are hereby published in the Manipur Gazette :

1. The Manipur Goods and Services Tax (Fourth Amendment) Bill, 2021 (Bill No. 21 of 2021).

**NUNGSHITOMBIATHOKPAM,**  
Secretary (Law),  
Government of Manipur.

**THE MANIPUR GOODS AND SERVICES TAX  
(FOURTH AMENDMENT) BILL, 2021**

**A  
Bill**

*further to amend the Manipur Goods and Services Tax Act, 2017  
(Manipur Act No. 3 of 2017).*

BE it enacted by the Legislature of the State of Manipur in the  
Seventy-second Year of the Republic of India as follows: -

1. (1) This Act may be called the ‘Manipur Goods and Services Tax (Fourth Amendment) Act, 2021.

Short title and  
commencement.

(2) Save as otherwise provided in this Act, —

(a) sections 4 and 5 shall be deemed to have come into force with effect from 1<sup>st</sup> day of August, 2021.

(b) section 6 shall be deemed to have come into force with effect from 1<sup>st</sup> day of June, 2021.

(c) sections 2, 3 and 7 to 15 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Manipur Act No. 3  
of 2017.

2. In the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in section 7, in sub-section (1), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1<sup>st</sup> day of July, 2017, namely:—

Amendment of  
section 7.

“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or *vice-versa*, for cash, deferred payment or other valuable consideration.

*Explanation.*—For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions *inter se* shall be deemed to take place from one such person to another;”.

- Amendment of section 16. 3. In section 16 of the Principal Act, in sub-section (2), after clause (a), the following clause shall be inserted, namely:—
- “(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;”.
- Amendment of section 35. 4. In section 35 of the Principal Act, sub-section (5) shall be omitted.
- Substitution of section 44. 5. For section 44 of the Principal Act, the following section and shall be substituted, namely:—
- Annual return “44. Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:
- Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this section:
- Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”.
- Amendment of section 50. 6. In section 50 of the Principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—
- “Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”.
- Amendment of section 74. 7. In section 74 of the Principal Act, in *Explanation* 1, in clause (ii), for the words and figures “sections 122, 125, 129 and 130”, the words and figures “sections 122 and 125” shall be substituted.
- Amendment of section 75. 8. In section 75 of the Principal Act, in sub-section (12), the following *Explanation* shall be inserted, namely:—
- ‘*Explanation.*—For the purposes of this sub-section, the expression “self-assessed tax” shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39.’.

9. In section 83 of the Principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of section 83.

“(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as may be prescribed.”.

10. In section 107 of the Principal Act, in sub-section (6), the following proviso shall be inserted, namely:—

Amendment of section 107.

“Provided that no appeal shall be filed against an order under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.”.

11. In section 129 of the Principal Act,—

Amendment of section 129.

(i) in sub-section (1), for clauses (a) and (b), the following clauses shall be substituted, namely:—

“(a) on payment of penalty equal to two hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

(b) on payment of penalty equal to fifty per cent. of the value of the goods or two hundred per cent. of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;”;

(ii) sub-section (2) shall be omitted;

(iii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause (a) or clause (b) of sub-section (1).”;

(iv) in sub-section (4), for the words “No tax, interest or penalty”, the words “No penalty” shall be substituted;

(v) for sub-section (6), the following sub-section shall be substituted, namely:—

“(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.”.

Amendment of section 130.

12. In section 130 of the Principal Act,—

(a) in sub-section (1), for the words “Notwithstanding anything contained in this Act, if”, the word “Where” shall be substituted;

(b) in sub-section (2), in the second proviso, for the words, brackets and figures “amount of penalty leviable under sub-section (1) of section 129”, the words “penalty equal to hundred per cent. of the tax payable on such goods” shall be substituted;

(c) sub-section (3) shall be omitted.

Substitution of section 151

13. For section 151 of the Principal Act, the following section shall be substituted, namely:—

Power to call for information

“151. The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein.”.

Amendment of section 152

14. In section 152 of the Principal Act,—

(a) in sub-section (1),—

(i) the words “of any individual return or part thereof” shall be omitted;

(ii) after the words “any proceedings under this Act”, the words “without giving an opportunity of being heard to the person concerned” shall be inserted;

(b) sub-section (2) shall be omitted.

Amendment to Schedule II

15. In Schedule II of the Principal Act, paragraph 7 shall be omitted and shall be deemed to have been omitted with effect from the 1<sup>st</sup> day of July, 2017.

## STATEMENT OF OBJECTS AND REASONS

The object of the Bill is to give effect to the amendments proposed in the Manipur Goods and Services Tax Act, 2017 (Manipur Act No. 3 of 2017) of the State Government.

2. The proposed Manipur Goods and Services Tax (Fourth Amendment) Bill, 2021, *inter alia*, provides for the following, namely:—

- (i) The Bill seeks to amend section 7 of the Manipur Goods and Services Tax Act, 2017, with retrospective effect from the 1st July, 2017, by inserting a new clause (aa) in sub-section (1) thereof, so as to ensure levy of tax on activities or transactions involving supply of goods or services by any person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration. It is also proposed to insert an Explanation therein, to clarify that the person or its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one person to another;
- (ii) Further amendment to section 16 of the Manipur Goods and Services Tax Act by inserting a new clause (aa) in sub-section (2) thereof, so as to provide that input tax credit on invoice or debit note may be availed only when the details of such invoice or debit note has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note;
- (iii) Also seeks to amend sub-section (5) of section 35 of the Manipur Goods and Services Tax Act so as to remove the mandatory requirement of getting annual accounts audited and the reconciliation statement submitted by specified professional;
- (iv) Also seeks to substitute to substitute a new section for section 44 of the Manipur Goods and Services Tax Act so as to remove the mandatory requirement of furnishing a reconciliation statement duly audited by specified professional and to provide for filing of the annual return on self-certification basis. It further empowers the Commissioner to exempt a class of taxpayers from the requirement of filing the annual return;
- (v) Also seeks to amend section 50 of the Manipur Goods and Services Tax Act to substitute the proviso to sub-section (1) so as to charge interest on net cash liability retrospectively with effect from the 1st July, 2017;
- (vi) Also seeks to amend section 74 of the Manipur Goods and Services Tax Act so as to make seizure and confiscation of goods and conveyances in transit a separate proceeding from the recovery of tax ;
- (vii) Also seeks to amend section 75 of the Manipur Goods and Services Tax Act so as to insert an Explanation in sub-section (12) to clarify that “self-assessed tax” shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39;
- (viii) Also seeks to substitute sub-section (1) of section 83 of the Manipur Goods and Services Tax Act so as to provide that provisional attachment shall remain valid for the entire period starting from the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV till the expiry of a period of one year from the date of order made thereunder;
- (ix) Also seeks to insert a new proviso in sub-section (6) of section 107 of the Manipur Goods and Services Tax Act so as to provide that no appeal shall be filed against an order made under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant;
- (x) Also seeks to insert to amend section 129 of the Manipur Goods and Services Tax Act so as to delink the proceedings under that section relating to detention, seizure and release of goods and conveyances in transit, from the proceedings under section 130 relating to confiscation of goods or conveyances and levy of penalty;

- (xi) Also seeks to amend section 130 of the Manipur Goods and Services Tax Act, so as to delink the proceedings under that section relating to confiscation of goods or conveyances and levy of penalty from the proceedings under section 129 relating to detention, seizure and release of goods and conveyances in transit;
- (xii) Also seeks to substitute section 151 of the Manipur Goods and Services Tax Act so as to empower the jurisdictional commissioner to call for information from any person relating to any matters dealt with in connection with the Act;
- (xiii) Also seeks to amend sub-section (1) of section 152 of the Manipur Goods and Services Tax Act so as to provide that no information obtained under sections 150 and 151 shall be used for the purposes of any proceedings under the Act without giving an opportunity of being heard to the person concerned;
- (xiv) It also seeks to omit paragraph 7 of Schedule II to the Manipur Goods and Services Tax Act, with retrospective effect from the 1st day of July, 2017, consequent to the amendments made in section 7.

4. The Bill seeks to achieve the above objectives.

Hence, this Bill.

**YUMNAM JOYKUMAR SINGH**  
Deputy Chief Minister (i/c Finance)  
Manipur

Imphal;  
*The August, 2021*

**FINANCIAL MEMORANDUM**

The proposed Manipur Goods and Services Tax (Fourth Amendment) Bill, 2021 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.



**MEMORANDUM REGARDING DELEGATED LEGISLATION**

The Bill seeks to empower the State Government to issue notifications and make rules for various purposes as specified therein.

Clause 11 of the Bill seeks to amend section 129 of the Manipur Goods and Services Tax Act. Sub-section (6) of the said section seeks to empower the State Government to provide by rules the manner in which and the time within which the goods or conveyance detained or seized under that section shall be sold or disposed of.

2. The matters in respect of which rules or regulations may be made or notifications or order may be issued in accordance with the provisions of the Bill are matters of procedure and detail and it is not practicable to provide for them in the Bill itself.
3. The delegation of legislative power is, therefore, of a normal character.

## NOTES ON CLAUSES

The Manipur Goods and Services Tax (Fourth Amendment) Bill, 2021, *inter alia*, provides the following, namely: –

Clause 2 of the Bill seeks to amend section 7 of the Manipur Goods and Services Tax Act, 2017, with retrospective effect from the 1st July, 2017, by inserting a new clause (aa) in sub-section (1) thereof, so as to ensure levy of tax on activities or transactions involving supply of goods or services by any person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration. It is also proposed to insert an Explanation therein, to clarify that the person or its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one person to another.

Clause 3 of the Bill seeks to amend section 16 of the Manipur Goods and Services Tax Act by inserting a new clause (aa) in sub-section (2) thereof, so as to provide that input tax credit on invoice or debit note may be availed only when the details of such invoice or debit note has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note.

Clause 4 of the Bill seeks to omit sub-section (5) of section 35 of the Manipur Goods and Services Tax Act so as to remove the mandatory requirement of getting annual accounts audited and the reconciliation statement submitted by specified professional. Notified through Central Notification No. 29/2021 dated 30.07.2021.

Clause 5 of the Bill seeks to substitute a new section for section 44 of the Manipur Goods and Services Tax Act so as to remove the mandatory requirement of furnishing a reconciliation statement duly audited by specified professional and to provide for filing of the annual return on self-certification basis. It further empowers the Commissioner to exempt a class of taxpayers from the requirement of filing the annual return. Notified through Central Notification No. 29/2021 dated 30.07.2021.

Clause 6 of the Bill seeks to amend section 50 of the Manipur Goods and Services Tax Act to substitute the proviso to sub-section (1) so as to charge interest on net cash liability retrospectively with effect from the 1st July, 2017. Notified through Central Notification No. 16/2021 dated 01.0.2021.

Clause 7 of the Bill seeks to amend section 74 of the Manipur Goods and Services Tax Act so as to make seizure and confiscation of goods and conveyances in transit a separate proceeding from the recovery of tax.

Clause 8 of the Bill seeks to amend section 75 of the Manipur Goods and Services Tax Act so as to insert an Explanation in sub-section (12) to clarify that “self-assessed tax” shall include the tax payable in respect of details of outward supplies furnished under section 37, but not included in the return furnished under section 39.

Clause 9 of the Bill seeks to substitute sub-section (1) of section 83 of the Manipur Goods and Services Tax Act so as to provide that provisional attachment shall remain valid for the entire period starting from the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV till the expiry of a period of one year from the date of order made thereunder.

Clause 10 of the Bill seeks to insert a new proviso in sub-section (6) of section 107 of the Manipur Goods and Services Tax Act so as to provide that no appeal shall be filed against an order

made under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.

Clause 11 of the Bill seeks to amend section 129 of the Manipur Goods and Services Tax Act so as to delink the proceedings under that section relating to detention, seizure and release of goods and conveyances in transit, from the proceedings under section 130 relating to confiscation of goods or conveyances and levy of penalty.

Clause 12 of the Bill seeks to amend section 130 of the Manipur Goods and Services Tax Act, so as to delink the proceedings under that section relating to confiscation of goods or conveyances and levy of penalty from the proceedings under section 129 relating to detention, seizure and release of goods and conveyances in transit.

Clause 13 of the Bill seeks to substitute section 151 of the Manipur Goods and Services Tax Act so as to empower the jurisdictional commissioner to call for information from any person relating to any matters dealt with in connection with the Act.

Clause 14 of the Bill seeks to amend sub-section (1) of section 152 of the Manipur Goods and Services Tax Act so as to provide that no information obtained under sections 150 and 151 shall be used for the purposes of any proceedings under the Act without giving an opportunity of being heard to the person concerned.

Clause 15 of the Bill seeks to omit paragraph 7 of Schedule II to the Manipur Goods and Services Tax Act, with retrospective effect from the 1st day of July, 2017, consequent to the amendments made in section 7.

The Bill seeks to achieve the above objectives.

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**EXTRACT OF SECTIONS OF THE MANIPUR GOODS AND SERVICES TAX ACT, 2017**

.....

- 7(1)** For the purposes of this Act, the expression “supply” includes—  
 (a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

.....

- 16(2)** Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—  
 (a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other taxpaying documents as may be prescribed;

.....

- 35(5)** Every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.

- 44** (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year.

Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central Tax shall be deemed to be notified by the Commissioner.

- (2) Every registered person who is required to get his accounts audited under sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with the audited copy of the annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

*Explanation.-* For the purposes of this section, it is hereby declared that the annual return for the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018 shall be furnished on or before the 31<sup>st</sup> December, 2019 and the annual return for the period from the 1<sup>st</sup> April, 2018 to the 31<sup>st</sup> March, 2019 shall be furnished on or before the 31<sup>st</sup> March, 2020.

- 50(1) Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.
- .....
- 74 *Explanation 1.*— For the purposes of section 73 and this section, —  
 (ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under sections 122, 125, 129 and 130 are deemed to be concluded.
- 75(12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.
- .....
- 83(1) Where during the pendency of any proceedings under section 62 or section 63 or section 64 or section 67 or section 73 or section 74, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may, by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such manner as may be prescribed.
- .....
- 107(6) No appeal shall be filed under sub-section (1), unless the appellant has paid—  
 (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and  
 (b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed.
- .....
- 129(1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyances shall be liable to detention or seizure and after detention or seizure, shall be released,—  
 (a) on payment of the applicable tax and penalty equal to one hundred per cent. of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;

- 129(2) The provisions of sub-section (6) of section 67 shall, *mutatis mutandis*, apply for detention and seizure of goods and conveyances
- 129(3) The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).
- 129(4) No tax, interest or penalty shall be determined under sub-section (2) without giving the person concerned an opportunity of being heard.
- 129(6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within fourteen days of such detention or seizure, further proceedings shall be initiated in terms of section 130:
- Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.
- 130(1) Notwithstanding anything contained in this Act, if any person –
- 130(2) Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:
- Provided that such fine leviable shall not exceed the market value of the goods confiscated, less the tax chargeable thereon:
- Provided further that the aggregate of such fine and penalty leviable shall not be less than the amount of penalty leviable under sub-section (1) of section 129.
- Provided also that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.
- 130(3) Where any fine in lieu of confiscation of goods or conveyance is imposed under sub-section (2), the owner of such goods or conveyance or the person referred to in sub-section (1), shall, in addition, be liable to any tax, penalty and charges payable in respect of such goods or conveyance.
- .....
- 151 (1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with, by or in connection with this Act.
- (2) Upon such notification being issued, the Commissioner, or any person authorised by him in this behalf, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected.

152(1) No information of any individual return or part thereof with respect to any matter given for the purposes of section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act.

152(2) Except for the purposes of prosecution under this Act, or any other Act for the time being in force, no person who is not engaged in the collection of statistics under this Act or compilation or computerization thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151.

.....

Schedule-II      Para 7: Supply of Goods

The following shall be treated as supply of goods, namely:-

Supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.