

## CHAPTER-X

### OFFENCE AND PENALTIES

**49. Conditions for causing investigation of offences under section 88.—**

The following shall be the conditions in causing an investigation by any officer sub-ordinate to the Commissioner into all or any offence punishable under the Act:-

- (i) the officer entrusted with the work of investigation will confine himself to the extent and the nature of evasion of tax under the Act;
- (ii) the investigation may be conducted outside the State if the circumstances so warrant;
- (iii) the officer making the investigation will report to the Commissioner about progress of investigation from time to time till the investigation is completed;
- (iv) in case, the Officer conducting investigation is transferred or retired before completion of investigation, he shall handover the case with the up-to-date findings of the investigation to the Commissioner, who will entrust other officer to complete the investigation.

**50. Intimation accepting composition money.—** Where under section 89, the Commissioner accepts from any person a sum by way of composition of an offence, he shall send an intimation in writing in that behalf, in Form-71, to that person, specifying therein-

- (a) the sum determined by way of composition ;
- (b) the date on or before which the sum shall be paid into the Government Account ;
- (c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment ; and
- (d) the date on or before which the person shall report the fact to the Commissioner.