

Section 67 of GST Laws

Provision	Description
SECTION 67(1)	POWER TO INSPECT BUSINESS PREMISES
SECTION 67(2)	SEIZURE POWERS
SECTION 67(3)	RETURN OF SEIZED MATERIALS
SECTION 67(4)	AUTHORITY DELEGATION
SECTION 67(5)	DOCUMENTATION RIGHTS
SECTION 67(6)	PROVISIONAL RELEASE OF GOODS
SECTION 67(7)	NOTICE REQUIREMENTS
SECTION 67(8)	DISPOSAL OF PERISHABLE GOODS
SECTION 67(9)	INVENTORY REQUIREMENTS
SECTION 67(10)	APPLICATION OF CRIMINAL PROCEDURE CODE
SECTION 67(11)	SEIZURE OF PRODUCED RECORDS
SECTION 67(12)	MYSTERY SHOPPING POWERS