

Investigation Branch

Investigation Branch is meant for paying investigation visits and to conduct investigation of sales tax evasion cases. Powers of Search and Seizure u/s 64(3) & (4) of the MVAT Act delegated by the Commissioner of Sales Tax, Maharashtra State to the Deputy Commissioners and Assistant Commissioners of Sales Tax working in Investigation Branch.

In Mumbai two branches - 1) Investigation-A and 2) Investigation-B are exclusively looking after the investigation of tax evasion and are headed, supervised and controlled by Joint Commissioner, Investigation-A and Joint Commissioner, Investigation-B respectively. In mofossil area Joint Commissioner (Adm) VAT are supervisory and controlling authorities of Investigation Offices working under them for their respective area.

As the nature of Investigation Branch is to investigate the evasion cases dealers in general has no contact with this branch unless the case is under investigation or in cross check process of investigation and for collection of evidence and consequential assessment or recovery proceedings.

For paying investigation visits, visiting officer has to carry 'Warrant of Search and Seizer' issued by his superior officer as a procedure. At present as a procedure investigation visits are approved by the Commissioner of Sales Tax. During the course of Investigation, Officers can issue necessary statutory notices, Summons to Witness etc. Assessment and recovery actions are also taken up in certain cases by Investigation Branch.

Tax complaints received at Investigation Branch are sent to Investigation Officers by superior officers. In deserving cases, investigation is taken up depending upon seriousness, substance of the complaint and evidences with it and its tax implications.

Visiting officers are instructed to hand over the letter about Rights and Duties of the dealer / person visited to the person present at the place of visit. Necessary receipt is issued to the person present for the books of accounts and documents taken charge by the officer. Inventory of the stock and cash found may be prepared by the officer if necessary but stock and cash are not taken in to possession. The dealer has to sign statements, receipts of books of accounts, documents and cash and stock inventory prepared. The persons concerned shall answer the questions put to them by the officer truly and correctly. They are required to give statement on oath or on affirmation u/s 14 of MVAT Act, if required by the officer. Investigations are closed with the approval of Joint Commissioner concerned.