

Evidence by certificate, etc.

105. (1) Any certificate signed by the Director General stating that—

- (a) a person was or was not, at any date, registered under this Act;
- (b) any return has not been furnished or had not been furnished at any date;
- (c) any tax shown as due in any return or assessment has not been paid;
- (d) any penalty and the amount thereof shown as due from a person named therein; or
- (e) any public ruling made under section 76 or advance ruling made under section 77,

shall be *prima facie* evidence of the facts stated therein without proof of the signature to the certificate.

(2) In any proceedings in respect of any offence under this Act in which the existence, description, classification, composition, quantity, quality or value of, or any other matter in relation to, any movable goods returned, sold or destroyed under section 86 is in question, any document produced by the prosecution purporting to be a certificate in respect of any of the matter given and signed by—

- (a) an “analyst” within the meaning of subsection 107(3);
- (b) a senior officer of goods and services tax; or
- (c) any person, regardless whether or not he is a public officer, authorized by or on behalf of the Minister either generally or in any particular case, for the purposes of this section,

shall be admissible in evidence and its conclusiveness shall not be challenged on the ground that the movable goods in respect of which the certificate is given has not been produced before the court either in part or in entirety, and it shall be evidence of its contents, including the facts stated therein, without proof of the signature to the certificate.