

**Persons bound to produce goods or give information, etc.**

**165.** (1) Every person having information about any matter into which it is the duty of an officer of goods and services tax to inquire shall, upon being required by him to do so, give the information.

(2) Every person required by an officer of goods and services tax to produce any goods, document, article or thing which is within the power of the person to produce, and which are goods, document, article or thing required under this Act or goods, document, article or thing used in any transaction or other matter relating to tax or goods, document, article or thing into which it is the duty of the officer of goods and services tax to enquire under this Act, shall produce the goods, document, article or thing.

(3) Where any information, goods, document, article or thing are not in the national language or English language, the Director General or any officer of goods and services tax may by notice in writing require the supplier or, on the supplier's default, any other person, to produce, within a reasonable period, a translation thereof in the national language or English language as the Director General or the officer may determine.

(4) Any person who contravenes this section commits an offence.