

**PART X**  
**ENFORCEMENT**

**Powers of enforcement, inspection and investigation**

**80.** For the purposes of this Act, a senior officer of goods and services tax shall have all the powers of a police officer of whatever rank as provided for under the Criminal Procedure Code [*Act 593*] in relation to enforcement, inspection and investigation, and such powers shall be in addition to the powers provided for under this Act and not in derogation thereof.