

Magistrate may issue search warrant

82. (1) Whenever it appears to any Magistrate, upon written information upon oath and after any inquiry which he may think necessary, that there is reasonable cause to believe that in any place, premises or conveyance, there are concealed or deposited any goods, document or thing which may afford evidence of the commission of an offence under this Act, the Magistrate may issue a warrant authorizing any officer of goods and services tax named therein, at any time and with or without assistance—

- (a) to enter the place, premises or conveyance and to search for and seize the goods, document or thing;
- (b) to arrest any person being in the place, premises or conveyance in whose possession the goods, document or thing are found or who may reasonably be suspected as having concealed or deposited such goods, document or thing.

(2) The officer of goods and services tax authorized under subsection (1) may, if it is necessary so to do—

- (a) break open any outer or inner door of the place, premises or conveyance and enter every part thereof, if necessary forcibly;
- (b) remove by force any obstruction to the entry to search or to seize as he is empowered to effect; and
- (c) detain every person found in the place, premises or conveyance until the search has been completed.