

### **Search may be made without warrant**

**83.** Whenever it appears to the senior officer of goods and services tax 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 any offence under this Act and if he has reasonable grounds for believing that by reason of the delay in obtaining a search warrant the goods, document or thing are likely to be removed, he may exercise in, upon and in respect of the place, premises or conveyance, all the powers under section 81 in the same manner as if he was empowered so to do by a warrant issued under that section.