

Power to stop and search conveyance

84. (1) The officer of goods and services tax may stop and examine any conveyance for the purposes of ascertaining whether any goods in respect of which he has reason to believe that an offence under this Act has been committed are contained therein and the person in control or in charge of the conveyance shall, if required so to do by the officer of goods and services tax—

- (a) stop the conveyance and allow the officer of goods and services tax to examine it;
- (b) move the conveyance to another place for examination; and
- (c) not proceed until permission to do so has been given by the officer of goods and services tax.

(2) The person in control or in charge of the conveyance examined under this section shall, on the request of the officer of goods and services tax, open all parts of the conveyance for examination by the officer of goods and services tax and take all measures necessary to enable the examination as the officer of goods and services tax considers necessary to be made.