

Seizure of goods, etc., the subject of an offence

85. (1) All goods, document or thing in respect of which the officer of goods and services tax has reasonable cause to suspect that there has been committed any offence under this Act or any violation of any of the provisions of this Act and any receptacle, package or conveyance (if the conveyance is a vessel, the vessel is not exceeding two hundred tonnes net of its registered tonnage or if the conveyance is an aircraft, the aircraft is other than an aircraft engaged in international carriage) in which the goods, document or thing may have been found or which has been used in connection with the offence or violation, and any other goods, document or thing which may reasonably be believed to have a bearing on the case, may be seized by the officer of goods and services tax in any place either on land or in the territorial waters.

(2) Whenever any goods, document, thing, receptacle, package or conveyance are seized under this Act, the officer of goods and services tax shall forthwith give notice in writing of the seizure and the grounds thereof to the owner of the goods, document, receptacle, package or conveyance, if known, either by delivering the notice to him personally or by post at his place of abode, if known.

(3) This section is relating to the seizure of—

- (a) any goods, document or thing shall apply to all the contents of any receptacle, package or conveyance in which the same are found and to any article used to conceal the same; and
- (b) any conveyance shall apply to the tackle, equipment and furnishings of the conveyance and if the conveyance is an animal vehicle, to any animal by which the same is drawn.

(4) Any goods of a perishable nature or any animal seized under this section may forthwith be sold and the proceeds of the sale held to abide the result of any prosecution or claim.