

Power of arrest

87. (1) Any officer of goods and services tax may arrest without warrant—

- (a)* any person found committing or attempting to commit, or employing or aiding any person to commit or abetting the commission of, an offence under this Act;
- (b)* any person whom he may reasonably suspect to have in his possession any goods, document or thing liable to seizure under this Part;
- (c)* any person whom he may reasonably suspect to have committed an offence under this Act,

and the officer of goods and services tax may search or cause to be searched any person so arrested:

Provided that—

- (A)* any person so arrested who requests that his person be searched in the presence of a senior officer of goods and services tax shall not be searched except in the presence of and under the supervision of the officer, but the person may be detained until the arrival of the officer, or taken to any office or police station where the officer may be found;
- (B)* the goods and baggage of any person who requests to be present when they are searched and so presents himself within a reasonable time shall not be searched except in his presence;
- (C)* no person shall be searched except by another person of the same gender, and such search shall be conducted with strict regard to decency.

(2) Any officer of goods and services tax making an arrest under subsection (1) shall, without unnecessary delay, bring the person arrested to the nearest police station, and thereafter the person shall be dealt with in accordance with the law relating to criminal procedure for the time being in force.

(3) if any person liable to arrest under this Act is not arrested at the time of committing the offence for which he is so liable, or after the arrest makes his escape, he may at any time thereafter be arrested and dealt with as if he had been arrested at the time of committing the offence.

(4) A senior officer of goods and services tax may cause to be taken photographs, finger, thumb impressions and any other form of identification that may be required under any other written law of any person charged with an offence against this Act.

(5) Every person so arrested may be released from custody—

- (a)* on his depositing such reasonable sum of money as the senior officer of goods and services tax may require;
- (b)* on his executing a bond, with such surety or sureties, as the senior officer of goods and services tax may require; or
- (c)* on his depositing such reasonable sum of money as the senior officer of goods and services tax may require and his executing a bond, with such surety or sureties, as the senior officer of goods and services tax may require.

(6) Any person who has been released from custody under subsection (5) may be arrested without warrant by any officer of goods and services tax—

- (a)* if the officer has reasonable grounds for believing that any condition on or subject to which the person was released or otherwise admitted to bail has been or is likely to be breached; or
- (b)* on being notified in writing by the surety of the person that the person is likely to breach any condition on or subject to which the person was released and that the surety wishes to be relieved of his obligation as surety.