

Section 151

¹[Section 151. Power to call for information.

The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein.]

* Enforced w.e.f. 1st July, 2017.

1. Substituted (w.e.f. 1st January, 2022 vide [Notification No. 39/2021-C.T.](#), dated 21st December, 2021) by s. 119 of The Finance Act, 2021 (No. 13 of 2021) dated 28th March, 2021 for

"Section 151. Power to collect statistics.-

(1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with by or in connection with this Act.

(2) Upon such notification being issued, the Commissioner, or any person authorised by him in this behalf, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected."