

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 132 : Power to summon persons to give evidence and produce documents**

- (1) The Director General of Safeguards, or an officer authorized by him in this behalf, shall be deemed to be the proper officer to exercise power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing under section 70 and shall have power in any inquiry in the same manner, as provided in the case of a civil court under the provisions of the Code of Civil Procedure, 1908 (5 of 1908).
  - (2) Every such inquiry referred to in sub-rule (1) shall be deemed to be a judicial proceedings within the meaning of section 193 and section 228 of the Indian Penal Code (45 of 1860).
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