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The recording of statements is an integral part of the investigation process under the Goods and Services Tax era. However, the blatant misuse of powers conferred to the authorities have become the normal standard, which is seen in many forms, few of which include the taxpayer being made to sign incriminating statements and being made to admit to forced admissions and confessions of tax evasion under duress, coercion and the stress of investigation. Needless to say, not all statements recorded are made under duress, coercion and stress of investigation since many a times, after being informed of the situation, the taxpayers sometimes also acknowledge and admit to certain violations of the GST statutes in the respective statements. Noting both juxtapositions, this article is aimed at highlighting the evidentiary value of statements recorded by GST authorities. The power to give summons for recording .....