

SQM – 3.2.1.10	<b>Release of seized documents</b>
Revision No.2	
Revision Date 04.03.2013	Page 1 of 1

Process owner: Superintendent or other person

Norm: Release of seized documents within 30 days if not required by the department

Resource required: 1 Preventive Officer

An office order may be issued making it mandatory to return the non-relied upon documents within 30 days of the issue of SCN. For this purpose, in all show cause notices, a clause may be being inserted to state that the assessee should collect the non-relied upon documents from the department within 30 days of the receipt of the SCN.

