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only after the conclusion of the assessment proceedings and after the crystallisation of the tax liability and not, even before that liability is determined unless any provision of the Act expressly provides for the same. The prosecution launched on such erroneous presumption is obviously an harassment to an assessee or dealer and not for any bona fide purpose.

25. Though normally this court does not examine in detail the action and the facts in such situation as it had been found that the respondents have been invoking the powers u/s.29 coupled with the provisions of Sec.31 of the Act as a routine matter and in the light of repealed complains on the part of the dealers, the matter has been examined in this Writ Petition.

