

# Uttarakhand Value Added Tax Rules, 2005

UTTARAKHAND

India

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### Rule UTTARAKHAND-VALUE-ADDED-TAX-RULES-2005 of 2005

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Uttarakhand Value Added Tax Rules, 2005 Published vide Notification No. 1345 /27(8)/VAT/2005, dated 11.11.2005 No. 1345 /27(8)/VAT/2005, dated 11.11.2005. - In exercise of the powers conferred by Section 71 of the Uttarakhand Value Added Tax Act, 2005 (Act no. 27 of 2005) read with Section 21 of the Uttar Pradesh General Clauses Act, 1904 (Act No.1 of 1904) (as applicable in Uttarakhand), and in supersession of all existing rules, the Governor is pleased to make the following rules to carry out the purposes of the said Act. Whereas the State Government, being satisfied that circumstances exist which render it necessary to take immediate action under proviso to sub-section (3) of Section 71 of the said Act, the Governor is further pleased to make these rules without previous publication.

## Chapter I Preliminary

### 1. Short title.

(1) These Rules may be called The Uttarakhand Value Added Tax Rules, 2005. (2) They shall come into force with effect from 1st October 2005.

### 2. Definitions.

- In these rules, unless the context otherwise requires - (1) "Act" means the Uttarakhand Value Added Tax Act, 2005. (2) "Accountant" means a Chartered Accountant, as defined in the Chartered Accountants Act, 1949 or a Cost Accountant as defined in the Cost and Works Accountants Act, 1959 or a member of an Association of Accountants recognised in this behalf by the Central Board of Revenue, or a person who has acquired any one of the following qualifications - (a) Senior All India Diploma in Commerce awarded by the All India Board of Technical Studies in Commerce, Business Administration and Economics of All India Council of Technical Education, provided that the Diploma holder took "Advanced Accountancy and Auditing" as his optional subject; or (b) Certificate

of having passed the first examination conducted by the Central Government under the Auditor's Certificate Rules, 1932; or(c)A Degree of any Indian University incorporated by any law for the time being in force in Commerce, with Advanced Accountancy or Higher Auditing as one of the Subjects; or(d)Certificate of having passed any other examination recognized by the State Government in this behalf,(3)[ "Additional Commissioner of Commercial Tax" means any person appointed by the State Government, either by name or by virtue of his office, to perform the duties and exercise the powers of an Additional Commissioner and includes an Additional Commissioner (Executive), Additional Commissioner (Appeal),Additional Commissioner (Audit), Additional Commissioner (Enforcement) and Additional Commissioner (Headquarters);] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.](4)"Assessing Authority" means any person appointed by the State Government or the Commissioner of Commercial Tax (hereinafter in these rules referred to as the Commissioner) to perform all or any of the functions, duties and exercise the powers of an Assessing Authority under the Ordinance Act or the Rules, and includes:(a)a Joint Commissioner (Assessment) of a region appointed by the State Government to perform the duties and exercise the powers of an Assessing Authority in such region;(b)a Deputy Commissioner (Assessment) of a range appointed by the State Government to perform the duties and exercise the powers of an Assessing Authority in such range;(c)[ an Assistant Commissioner of a circle/sector posted by the Government or a Commercial Tax Officer appointed or posted by the Commissioner of Commercial Tax to such circle/sector to perform the duties and exercise the powers of an Assessing Authority in such circle/sector; and] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.](d)an officer authorized under sub-rule (3) of rule 5 of these rules;(5)[ "Assistant Commissioner" means an Assistant Commissioner appointed by the State Government to perform the functions, duties and exercise the powers of an Assessing Authority and includes a Commercial Tax Officer, appointed by the Commissioner;] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008](6)"Circle" means a Commercial Tax Circle notified under these Rules and includes a sub - circle similarly notified;(7)"Deputy Commissioner" means any person appointed as such by the State Government, and includes a Deputy Commissioner (Administration), Deputy Commissioner (Check post), Deputy Commissioner (Mobile Squad), Deputy Commissioner (Litigation), Deputy Commissioner (Enforcement), Deputy Commissioner (Special Investigation Branch) or a Deputy Commissioner (Assessment) appointed by the State Government;(8)"Joint Commissioner" means any person appointed as such by the State Government, and includes a Joint Commissioner (Administration), Joint Commissioner (Appeals), Joint Commissioner (Check Post), Joint Commissioner (Collection), Joint Commissioner (Executive), Joint Commissioner (Special Investigation Branch), Joint Commissioner (Enforcement), or Joint commissioner (Assessment) appointed by the State Government;(9)"Lawyer" means an Advocate, Vakil or Attorney of any High Court, a Barrister-at-law, a pleader, a mukhtar or a Revenue Agent;[(9-A) "Quarter" means -[Added by Notification No. 835/2016/181(120)27(8)/2008, dated 4.10.2016 (w.e.f. 11.11.2005)](a)First Quarter 1st April to 30 June;(b)Second Quarter 1st July to 30 September;(c)Third Quarter 1st October to 31st December;(d)Fourth Quarter 1st January to 31st March.](10)"Range" means the area within the jurisdiction of a Deputy Commissioner (Enforcement) or a Deputy Commissioner (Special Investigation Branch), or a Deputy Commissioner (Check Post and Mobile Squad), notified under sub-rule (1) of Rule 3;(11)"Region" means the area within the jurisdiction of a Joint Commissioner (Executive) or a Joint Commissioner (Appeals) or a Joint Commissioner (Special Investigation Branch) or a Joint Commissioner (Enforcement) or a Joint Commissioner

(Assessment) notified under sub-rule (1) of rule 3; (12) "Repealed Act" means the Uttarakhand (the Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002; (13) "Repealed Ordinance" means the Uttarakhand Value Added Tax Ordinance, 2005; (14) [ "Repealed Rules" means the Uttarakhand Value Added Tax Rules, 2005; notified under Section 71 of Uttarakhand Value Added Tax Ordinance, 2005;] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.]; (15) "Repealed Trade Tax Rules" means the Uttarakhand (The Uttar Pradesh Trade Tax Rule, 1948) Adaptation and Modification Order, 2002; (16) "State Representative" means an officer not below the rank of an Assistant Commissioner authorized in writing by the Commissioner to represent, or argue the cases on behalf of the Commissioner or the committee constituted for disposal of application for grant of eligibility certificate before the Joint Commissioner (Appeals) or Additional Commissioner (Appeals) or the Tribunal, as the case may be: Provided that in the case of temporary absence on leave or otherwise of the State Representative, an officer authorised in writing by the Additional Commissioner or by the Joint Commissioner (Executive) shall act as the State Representative; (17) "Section" means a Section of the Act; (18) "Treasury " means a Government Treasury in Uttarakhand and includes a sub- treasury; (19) "Tribunal" means an Appellate Tribunal constituted under the Act; (20) "Zone" means the area within the jurisdiction of Additional Commissioner as notified under sub-rule (1) rule 3; (20A) [ "e-payment or Online Payment" means electronic transfer of funds from payer's bank account into the payee's bank account:] [Substituted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]; (20(B) "e-challan" means copy of the challan of online payment in the prescribed form generated by the bank the tax payer online by electronic device;] [Clause 20(B) of rule 2 inserted vide Notification No. 557/2010/181 (120)/XXVII(8)/ 2008, dated 31-12-2010.]; (21) Words and expressions used but not defined in these rules and defined in the Act, shall have the same meanings respectively as assigned to them in the Act.

## Chapter II

### Authorities and Their Powers

#### 3. Power to create Zones, Regions, Ranges and Circles.

(1) The State Government, may by notification in the official Gazette, -(a) create or abolish the Zone of an Additional Commissioner and notify the circles or sub-circles that are included in such Zone; (b) create or abolish the region of a Joint Commissioner (Executive) or a Joint Commissioner (Appeals) or Joint Commissioner (Special Investigation Branch) or a Joint Commissioner (Assessment) or a Joint Commissioner (Enforcement) and notify the circles or sub-circles that are included in such region; and (c) create or abolish the range of a Deputy Commissioner (Check post and Mobile Squad) or a Deputy Commissioner (Enforcement) or a Deputy Commissioner (Special Investigation Branch), and notify the circles or sub-circles that are included in such range. (2) The Commissioner may, by notification in the official Gazette, create or abolish a circle or sub-circle and fix or re-fix the limits thereof. (3) The Commissioner shall determine the respective jurisdiction of an Additional Commissioner of a Zone, or a Joint commissioner of region or a Deputy Commissioner of a range in the following cases -(a) where there are more than one Additional Commissioner in a Zone; (b) where there are more than one Joint Commissioner (Executive) or Joint Commissioner

(Appeals) or Joint Commissioner (Special Investigation Branch) or Joint Commissioner (Enforcement) or Joint Commissioner (Assessment) in a region;(c)where there are more than one Deputy Commissioner (Check posts and Mobile Squad), Deputy Commissioner (Enforcement) or Deputy Commissioner (Special Investigation Branch) in a range.(4)[ Where there are more than one Assistant Commissioner or Commercial Tax Officer in a circle, the Commissioner shall determine the respective jurisdiction of each within that circle.] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.]Explanation - In determining the respective jurisdiction of officers under sub-rule (3) or (4), it shall be open to the Commissioner to direct that an officer shall exercise jurisdiction over such dealers or class of dealers as may be specified by him in that behalf, and unless directed otherwise, the successor in office shall exercise the same jurisdiction and may proceed with the cases from the stage at which they were left by such officer.

#### **4. Commercial Tax Authorities and their powers.**

(1)The Commissioner shall have jurisdiction over whole of the State and shall exercise all the powers conferred, and perform all the duties imposed upon him by or under the Act or these Rules;(2)Consistent with the provisions of the Act and these rules, the Commissioner shall have superintendence over all officers and persons employed in the execution of the Act and these Rules, and the Commissioner may from time to time issue such orders, instructions and directions as he may deem fit for the proper administration of the Act and for regulating the procedure to be followed in carrying out the provisions of the Act and these Rules:Provided that no such instructions or directions shall be given so as to interfere with the discretion of the Joint Commissioner (Appeals) in the exercise of his appellate functions.(3)The Commissioner shall have all the powers exercisable by his subordinate authorities other than the Appellate Authorities under Section 51.(4)Subject to such restrictions and conditions as may be specified by the Government from time to time, the Commissioner may, by order in writing, delegate any of his powers and functions under the Act and the Rules made thereunder, to any officer subordinate to him.(5)[ The Government shall appoint as many Additional Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers and such other officers as it thinks fit for the purpose of performing the functions respectively assigned to them by or under these rules. Such officers shall perform the said functions in whole of the State or within such local limits as the Government or any authority or officer empowered by it in this behalf, may assign to them.] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.](6)Subject to the general control of the Commissioner, the Additional or Joint Commissioner shall exercise all the powers vested in the Commissioner.(7)Subject to the general control of the Commissioner, the Joint Commissioner and Deputy Commissioners shall also exercise the powers conferred, and perform the duties imposed by or under the Act or these Rules or as may, consistent with the Act or these Rules, be conferred on or assigned to them.(8)All officers and persons employed for the execution of the Act shall observe and follow the orders, instructions and directions of the officers superior to them;(9)(a)The Commissioner of Commercial Tax on his own motion or on an application made to him on this behalf, may transfer any case or class of cases at any stage from one Assessing Authority in a circle to another Assessing Authority or to any officer subordinate to him;(b)The Additional Commissioner or Joint Commissioner (Executive) on his own motion or on an application made to him on this behalf, may, subject to the general control of the Commissioner of Commercial Tax, also

transfer any case or class of cases at any stage from one Assessing Authority to another Assessing Authority within his Zone or, as the case may be, within his region;(c)(i)The Commissioner may, before the commencement of the hearing of an appeal, either on his own motion or on the application of the appellant, transfer any case or class of cases from one Additional Commissioner (Appeals) to another Additional Commissioner (Appeals) or from one Joint Commissioner (Appeals) to another Joint Commissioner (Appeals) or to an Additional Commissioner (Appeals);(ii)The President of the Tribunal may at any stage after the Commencement of the hearing of an appeal, on an application made by the appellant or the Commissioner, transfer any case or class of cases from one Additional Commissioner (Appeals) to another Additional Commissioner (Appeals) or from one Joint Commissioner (Appeals) to another Joint Commissioner (Appeals) or to an Additional Commissioner (Appeals).Explanation (1): - Unless otherwise directed, the officer, to whom a case is transferred under clause (a) or clause (b) of sub-rule (9), shall have all such powers as the officer from whom the case was transferred, and he may deal with the case either de novo or from the stage at which the case was so transferred.Explanation(2): - For the purposes of this rule, hearing shall be deemed to have commenced on the issue of notice referred to in sub-rule (2) of Rule 37.(d)The Commissioner of Commercial Tax may transfer any case or cases at any stage of proceeding from the officer authorized under Section 52 to any other such officer.

## **5. Powers of Assessment and matters incidental thereto.**

(1)Subject to the provisions of Rule 6, the Assistant Commissioner shall be the Assessing Authority in respect of the dealers carrying on business within the limits of his jurisdiction.(2)All Joint Commissioners, Deputy Commissioners and Assessing Authorities, and all other officers authorised under sub-rule (3) shall be competent to exercise all or any of the powers under Section 42 or Section 43:Provided that prior permission of the higher authority shall be necessary before any powers under the said Sections are exercised by any of the aforesaid authorities beyond the limits of his jurisdiction.(3)Notwithstanding anything contained in these rules, the State Government may authorize any officer to exercise all or any of the powers mentioned in Section 42 and Section 43 within the whole of the State, or within one or more than one circle, as may be specified in the order. The officer so authorized shall have concurrent jurisdiction with the Assistant Commissioner in the State or, as the case may be, with the Assistant Commissioner or Assistant Commissioners of the said circle or circles.(4)For the purpose of these rules, an Assistant Commissioner empowered or authorized under sub-Section (10) of Section 34 or Section 42 or Section 43 or posted at a check post or barrier established under Section 47 shall be deemed to be an Assessing Authority in the circle in which his office is situated.

## **6. Jurisdiction of Assessing Authority.**

(1)If a dealer carries on business within the limits of jurisdiction of only one Assistant Commissioner, that officer shall be the Assessing Authority in respect of the dealer and the place where he carries on business shall be deemed to be his principal place of business.(2)If a dealer carries on business within the limits of jurisdiction of more than one Assistant Commissioner, he shall within thirty days of the date of commencement of the Act declare one of the places of his business as his principal place of business in the State and shall intimate all the Assistant

Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer is situated, shall be the Assessing Authority in respect of such dealer: Provided that in the case of any Department of the Central Government or of a State Government or of a Company, Corporation or Undertaking owned or controlled by the Central Government or by a State Government carrying on business within the limits of jurisdiction of more than one Assistant Commissioner, the Commissioner or any officer authorized by him in this behalf may order that each Assistant Commissioner within whose jurisdiction such Department, Company, Corporation, or Undertaking is carrying on business shall be the Assessing Authority in respect of the place or places of business within the limits of the jurisdiction, or permit such Department, company, Corporation or Undertaking to declare one place of business as the principal place of business in the State, in which case the Assistant Commissioner within whose limits of jurisdiction such declared principal place of business is situated, shall be the Assessing Authority in respect of such Department, company, Corporation or Undertaking. (3) If the principal place of business of a dealer is situated outside Uttarakhand, and such dealer carries on business at only one place in Uttarakhand the Assistant Commissioner within whose limits of jurisdiction the place of business in the State is situated shall be the Assessing Authority in respect of such dealer. (4) If the principal place of business of dealer is situated outside Uttarakhand, and such dealer carries on business at more than one place in Uttarakhand he shall declare one of his places of business in the State as the principal place of business in Uttarakhand within thirty days of the commencement of business and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared is situated, shall be the Assessing Authority in respect of such dealer. (5) If no declaration as required under sub-rule (2) or sub-rule (4) is made by a dealer within the time specified therein, the Commissioner or any officer authorized by him in this behalf shall determine the Assistant Commissioner, who will be the Assessing Authority in respect of such dealer and his decision shall be final. (6) If a dealer has no fixed place of business, the Assistant Commissioner within whose limits of jurisdiction he ordinarily resides shall be the Assessing Authority in respect of such dealer. (7) The Officer-in charge of the check post shall be the Assessing Authority under Section 50 of the Act in respect of the owner or person-in charge of the vehicle obtaining authorization for transit of goods from that check post. (8) No dealer, who has once made a declaration under sub-rule (2) or sub-rule (4) or who has failed to make such declaration within the time specified therein, shall be allowed to change the same or, as the case may be, to make a declaration except with the previous written permission of the Commissioner or any officer authorized by him in this behalf, and on such conditions as he may deem fit to impose. (9) Whenever there is any doubt or if any of the sub-rules of this rule do not apply, the Commissioner shall determine the Assistant Commissioner who will be the Assessing Authority in respect of a dealer, and his decision shall be final. (10) The Commissioner may by order in writing, transfer the jurisdiction of a dealer or class of dealers from one Assessing Authority to another Assessing Authority.

## Chapter III

### Registration

#### **7. [ Application for Registration. [Substituted by vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]**

(1) Every dealer who is required to be registered under Section 15 or Section 16 of the Act shall submit an application for registration under sub-section (2) of Section 17 of the Act to the assessing authority or any other officer authorised by the Commissioner in Form I. The application for registration shall be submitted electronically on departmental website. The dealer submitting the application for registration shall be duly introduced by an existing registered dealer of three years standing an Advocate or by a Chartered Accountant or Cost Accountant. The application shall be accompanied by copies of passport Size photographs of the proprietor or each adult partner of the firm or of each adult co-partner of the Hindu Undivided Family, as the case may be, duly attested by an Advocate or a Gazetted officer along with PAN of business issued by the Income Tax Department, and shall be under the Signature of - (a) the proprietor or any person authorized to act on his behalf in case of proprietorship business. (b) a partner duly authorized by all other partners in case of partnership firm. (c) the karta in case of Hindu Undivided Family. (d) the Managing Director or Director or a person authorized by the Board of Directors in case of a limited company. (e) the President or Secretary in the case of Society, Club or Association of persons. (f) the Head of the officer or any other person authorized by him in case of a department of a State Government or the Central Government or a Corporation or a local body. (g) Trustee in case of a trust. (h) The receiver or guardian of a minor or an incapacitated person where business is in the name of the minor incapacitated person. (i) in any other case person duly authorized by the dealer or any other person authorized by a competent authority. (2) For obtaining registration, certified copies of the following documents shall be produced before the assessing authority or any other officer authorised by the Commissioner. The originals shall be produced at the time of verification of such documents. (a) For Proof of deposit of Registration Fee (i) Challan or e-challan; (b) For proof of identity of the individuals - any one of the following (i) Passport of the individual (ii) Voter ID Card of the individual (iii) PAN card of the individual (iv) Driving License of the individual. and, passport Size photograph of the individual attested by an Advocate or a Gazetted officer (c) For proof of residential address of the individuals - any one of the following containing the name and residential address of the individual - (i) Passport of the individual (ii) Voter ID Card of the individual (iii) Driving License of the individual (iv) Bank account statement/Pass Book of the individual along with a leaf of cancelled cheque of such account (v) Registered sale deed or lease deed of the house, as the case may be (vi) Latest receipt of property tax of municipal corporation, council/Gram Panchayat, as the case may be, or property tax assessment order (vii) Latest paid telephone bill (viii) Latest paid electricity bill of UPCL (ix) Certificate issued by an officer of revenue department, not below the rank of Tehsildar. (d) For proof of the address of all the business premises of the dealer (other than Department/ Corporation/ Company/ Institution of Central/ State Govt. or Local Bodies) - any one of the following containing name of the business and the address of the premises - (i) Registered sale deed or ownership deed of the business premises or agreement with the builder in the case of owner. (ii) Property Tax assessment order (iii) Proof of tenancy/ sub tenancy like tenancy agreement

or rent receipt or lease or license or consent letter etc. supported by documents showing ownership of license holder or person giving consent, in case of tenant/subtenant,(iv)Meter sealing certificate issued by UPCL of the premises.(v)Certificate issued by an officer of revenue department, not below the rank of Teshildar(vi)Certificate issued by SIDCUL or DIC or(vii)Development authority.(viii)Bank account statement/Pass Book of the business along with a leaf of cancelled cheque of such account.(e)For proof of, constitution of the dealer (other than proprietor)

-(i)Registered partnership deed in case of the partnership firm.(ii)Document by which HUF was created in case of a HUF.(iii)Memorandum of association and article of association and Bank a/c statement of the business in case of a company.(iv)By-laws of Society, Club or Association in case of society, club or association.(v)Certificate issued by the Head of the department or office incase of Govt. Department or corporation.(vi)Trust deed in case of a trust.(f)For proof of authority in the name of the applicant (other than proprietor)(i)Authority letter given by all other partners of a partnership firm of such partner who is signing the registration application.(ii)Document (containing the name of karta) by which HUF was created in case of a HUF.(iii)Authority letter given by the board of directors to such director or manager/employee of a company who is signing the registration application.(iv)Resolution of appointment of the person as President or Secretary in case of a society, club or association.(v)Authority letter given by the Head of office of a department of State Govt. or Central Govt. or Corporation or Local Body to such officer or employee who is signing the registration application.(vi)Resolution passed by all the trustees in the name of a trustee to authorize him to sign the registration application.(vii)Authority letter given by the incapacitated proprietor of the business to the person who is authorized to sign the registration application.(viii)Copy of deed or relevant document in case of receiver or guardian of a minor or an incapacitated person.(g)For proof of registration under other Acts (if such registration is applicable)(i)Registration Certificate Under The Shop or Commercial Establishment Act(ii)Registration Certificate Under the Mandi Act(iii)Registration Certificate issued by the Registrar under the Firms and Society Act(iv)Registration Certificate Under the Service Tax Act(v)Registration Certificate Under the Industries Act(vi)Registration Certificate Under the Central Excise Act(vii)Registration Certificate Under the Drugs and Cosmetics Act(viii)Registration Certificate issued by Registrar under the Companies Act(ix)Registration Certificate issued by KVIC or KVIB(x)Registration Certificate Under the Trade Marks Act, 1999(xi)Registration Certificate Under Any other Act of a State or The Central Govt.(h)List of documents submitted for registration

-(i)Name of document submittedProvided that the assessing authority or any other officer authorised by the Commissioner may require a person who is already registered under the Act to furnish all or any information as per Form I and such dealer whenever so required shall furnish correct, complete and true information:Provided further that the application for registration shall not be accepted if it is not complete and the required annexures and documents are not submitted and such application shall not be considered to be an application made under this rule.(3)Each application for registration shall be accompanied by satisfactory proof of deposit of fee and penalty specified in the Act, where payable.(4)An application for registration shall be made within thirty days of the date on which the dealer becomes liable to registration.(5)Where a person or a dealer has more than one place of business in the State, he shall make a single application for registration in respect of all such places specifying therein one of such places as the principal place of business and submit it to the assessing authority or any other officer authorised by the Commissioner in whose jurisdiction such principal place of business is situated.(6)Where a dealer is required to furnish any



information regarding change of business as per the provisions of sub-section (11) of Section 17 of the Act, he shall furnish the information within thirty days of the occurring of such events and shall furnish such information in Form-I(D) along with Form-I online or otherwise under the signatures of the person or the dealer referred to in sub-rule (1) above, duly attested by an Advocate or a Gazetted officer; Provided that if a dealer fails to inform any change as required above, having the effect of transferring the liability to pay tax on another person, then notwithstanding the change, any tax which such other person is liable to pay after the change may be recovered from such dealer as if no change had taken place: Provided further that nothing in the foregoing proviso shall discharge the transferee or the succeeding dealer as a result of change, of his liability to tax. (7) Dealer furnishing application online shall produce the original documents for verification on date and time fixed by the assessing authority or any other officer authorised by the Commissioner. (8) Notwithstanding anything contained in this rule, the assessing authority or any other officer authorised by the Commissioner may require a dealer who is already registered under the Act, to furnish all or any information or document including the PAN of the business required as per this rule in Form I and such dealer, whenever so required, shall furnish correct, complete and true information or documents. (9) Where submission of registration application electronically is not feasible the Commissioner may grant the facility of its manual submission.]

## **8. [ Fees for Registration. [Substituted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]**

(1) The dealer or person who is required to obtain registration shall furnish along with the Application for Registration satisfactory proof of deposit of a fee of rupees one thousand: Provided that the dealer who is already registered, his registration shall remain in force without depositing any additional registration fees, till he continues to be liable to registration under the Act. (2) The registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act.]

## **9. Grant of Registration Certificate.**

(1) If the [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557/ 2010/ 181 (120) /XXVII(8) /2008, dated 31-12-2010.] is satisfied that the application for registration is in order, the information furnished is correct and complete and the fee and the penalty, where payable, under Section 17 has been deposited, he may, unless he considers it necessary to demand security under Section 20 register the dealer and grant to him the Registration Certificate in [Form II (Amended)] [Substituted for 'Form 2' vide Notification 557 /2010 /181(120) /XXVII(8) /2008, dated 31-12-2010.](2) If the [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557/ 2010/ 181 (120) /XXVII(8) / , dated 31-12-2010.] has demanded security under Section 20 the dealer shall be registered and granted a Registration Certificate only if the security, so demanded, has been furnished to the satisfaction of such officer. (3) If the application is incorrect, incomplete, is not in order, or the fee or penalty has not been paid or the security has not been furnished, the [Assessing authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification

No. 557 /2010/ 181 (120)/XXVII(8)/2008, dated 31-12-2010] may, after serving on the dealer a notice to show cause, reject the application.(4)Every Registration Certificate in [Form II (Amended)] [Substituted for 'Form 2' vide Notification No. 557 /2010/ 181(120) /XXVII(8) /2008, dated 31-12-2010.] shall bear Taxpayer's Identification Number (TIN) and it shall be entered in the Register of Registered Dealers. TIN will comprise of three components -(a)State Code in 2 characters as 05(b)7 digital serial number which shall indicate the serial number which shall be consecutive for all dealers in the State according to the entry in the Register of Registered Dealers.(c)Check digits in 2 characters as may be worked out by the Commissioner:Provided that if the dealer is already registered under the Uttarakhand (the Uttar Pradesh Trade Tax Act, 1948) Adaption and Modification Order, 2002 and registration number, under the said sub-rule of these rules, has not been allotted, the dealer may, for the purposes of these rules, use upto 31st December 2005, the registration number allotted to him under the said Act.(5)The [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557 /2010/ 181 (120) / XXVII(8) /2008, dated 31-12-2010.] shall furnish to the dealer, free of cost, an attested copy of the registration certificate for every additional place of business specified therein.(6)A Registration Certificate granted [\*\*\*] [Words 'or renewed' omitted vide Notification No. 557 /2010 /181(120) /XXVII(8)/ 2008, dated 31-12-2010.] under these rules shall not be transferable. Where a registered dealer is succeeded in the business by another dealer by transfer, reconstitution, or otherwise, the dealer so succeeded shall obtain a fresh Registration Certificate in accordance with these rules.(7)If a Registration Certificate is lost, destroyed or defaced, the [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557 /2010 /181(120) /XXVII(8) /2008, dated 31-12-2010.] shall, on being satisfied that the certificate has so been lost, destroyed or defaced, issue a duplicate copy thereof on presentation of an application by the dealer which shall be accompanied by satisfactory proof of deposit of a fee of Rs. 50/- (8)The provisions of Rule 7, Rule 8 and Rule 9 shall mutatis mutandis, apply to Voluntary Registration under Section 16.(9)The TIN in case of a casual dealer shall be as per sub-rule (4) but the number shall be suffixed by (T) and its entry shall be made in the Register of Registered Dealers in red ink.[(10 Commissioner may from time to time, issue necessary instructions in relation to the disposal of registration application in a fixed time frame, requirement of biometric verification and requirement of additional information in the cases of sensitive commodities procedure to be followed in respect of online registration, amendment in registration disposal of such application and other matters relating to the grant of registration.] [Sub-rule (10) of rule 9 inserted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]

## 10. Cancellation of Registration Certificate.

(1)It a dealer who has been granted a Registration Certificate in Form II is satisfied that he is no longer liable to such registration, he may apply to the [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557 /2010 /181 (120)/XXVII(8)/2008, dated 31-12-2010.] within fifteen days of the occurrence of any event requiring the cancellation of a registration certificate, for the cancellation of his certificate. The [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557 /2010 /181

(120)/XXVII(8)/2008, dated 31-12-2010.] shall, after such enquiry as he may consider necessary, either cancel the certificate or reject the application: Provided that the dealer's application for cancellation of Registration Certificate shall not be rejected without giving the dealer a reasonable opportunity of being heard. (2) Notwithstanding anything contained in sub-rule (1) above, if the [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'The Words Assessing Authority' vide Notification No. 557 /2010 /181 (120)/XXVII(8)/2008, dated 31-12-2010.] is satisfied that under the provisions of Section 18 it is necessary to cancel the Registration Certificate of a dealer, he shall cause notice to be served on the dealer to this effect, and shall give him a reasonable opportunity of being heard and after considering the reply submitted by the dealer, he may cancel the Registration Certificate or, as the case may be, vacate the notice. (3) Every dealer shall submit to the [Assessing Authority or any other officer authorised by the Commissioner] [Substituted for 'Assessing Authority' Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.] within thirty days of the communication to him of the order of cancellation the details of every taxable goods held as stock or as capital goods on the date of cancellation, on which he may be liable to pay any amount under the provisions of sub-section (5) of Section 18 and furnish along with satisfactory proof of deposit of the due amount.

## Chapter IV

### Submission of Return and Calculation of Turnover and Assessment of Tax

#### 11. [ Submission of Returns. [Substituted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]

(1) Every dealer, liable to tax shall submit periodical returns of his turnover and every person responsible for making deduction of tax at source under the provisions of Section-35 of the Act, shall submit periodical returns of payment made and TDS to the assessing authority in the manner specified in the table below accompanied by supporting documents including (a) Proof of payment of amount of tax or interest if any; (b) Proof of payment of late fees as prescribed, along with satisfactory reasons for the delay in case such return is not filed within the prescribed time; (c) List of Tax charged by the registered selling dealers on the turnover of State Purchase of NON CAPITAL VAT GOODS in respect which ITC is claimed, in the prescribed format. (d) List of Tax charged by the registered selling dealers on the turnover of State Purchases OF CAPITAL VAT GOODS in respect which ITC is claimed, in the prescribed format: (e) List of Tax Charged on the turnover of State Sales of Vat Goods (including capital goods) from the registered purchasing dealers, in the prescribed format (f) Such other annexure, documents and statements as may be prescribed.

| Sl. No. | Class of Dealers or persons | Submission of periodical returns | Payment of tax, composition money, late fee, interest or TDS | Prescribed form for the periodical returns |
|---------|-----------------------------|----------------------------------|--|--|
|---------|-----------------------------|----------------------------------|--|--|

|   |   |  |  |                    |
|---|---|--|--|--------------------|
| 1 | Dealers having GTO of more than 50 lakh in the preceeding year. | Quarterly, for quarter ending June 30, September 30, December 31 and March 31 up to 25th of the succeeding month. Return shall be filed in one of the following ways:- (1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues.  | Monthly by e-payment up to 25th of the succeeding month: Provided that in case the tax due for a month is NIL the dealer shall submit such information in Form-VI(A) up to 25th of the succeeding month. | Form-III (amended) |
| 2 | Dealers having GTO up to 50 lakh in the Preceeding year.        | Quarterly, for quarter ending June 30, September 30, December 31 and March 31 up to 25th of the succeeding month. Return shall be filed in one of the following ways:- (1) Online on the website of Department with digital signature of the dealer or the person authorized to Sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the website of department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues. (3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues. | Quarterly, by e-payment or otherwise up to 25th or the succeeding month  | Form-III (amended) |
| 3 | Dealers who are in first year of their business                 | Quarterly, for quarter ending June 30, September 30, December 31 and March 31 up to 25th of the succeeding month. Return shall be filed in one of the  | Monthly by e-payment or otherwise up to 25th of the  | Form-III (Amended) |

|   |  |   |  |                               |
|---|--|---|--|-------------------------------|
|   |  | <p>following ways: -(1) Online on the website of Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000.(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or repayment of tax or any other dues.(3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p> <p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31 upto 25th of the succeeding month. Return shall be filed in one of the following three ways:-(1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000.(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or repayment of tax or any other dues.(3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p> | <p>succeeding month</p>  |                               |
| 4 | Dealers who have opted for composition scheme under sub-section (1) of Section 7 of the Act. | <p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31 upto 25th of the succeeding month. Return shall be filed in one of the following three ways:-(1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000.(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or repayment of tax or any other dues.(3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p>   | <p>Quarterly, by e-payment or otherwise up to 25th of the succeeding month</p> | <p>Form-III (C) (Amended)</p> |
| 5 | Dealers/ persons carrying on business of transfer of property                                | <p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31 upto 25th of the succeeding</p>  | <p>Quarterly, by e-payment or otherwise up to</p>                              | <p>Form-III (B) (Amended)</p> |

|          |  |   |  |                            |
|----------|--|---|--|----------------------------|
|          | <p>in goods involved in the execution of workscontract</p>   | <p>Month. Return shall be filed in one of the following ways:- (1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or repayment of tax or any other dues. (3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p>  | <p>25th of the succeeding month</p>  |                            |
| <p>6</p> | <p>Persons responsible for making deduction of tax at source under the provisions of Section-35 of the Act, Explanation- if such person is a registered dealer he, in addition to the return prescribed for him in clause (1), (2), (3), (4), or clause (5), as the case may be, shall file return in form-III A (amended)</p> | <p>Quarterly for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month. Filing of return shall be filed in one of the following ways:- (1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgment" with the proof of payment or e-payment of tax or any other dues. (3) If filed otherwise - duly signed copy of the return and two copies of the "acknowledgment" along with proof of payment or e-payment of tax or any other dues.</p> | <p>Monthly, by e-payment or otherwise up to 25th of the succeeding month</p> | <p>Form 3(A) (Amended)</p> |

Provided that prescribed return filed without furnishing the proscribed details along with supporting documents shall not be accepted; Provided further that, the Commissioner may, by a general order, make it mandatory for a class of dealers or persons or for all dealers to file persons or for all dealers to file periodical returns online and to pay due tax, composition money, fee, TDS, interest or any other amount electronically and may also from time to time issue necessary instructions regarding filing of returns; Provided also that the Commissioner may relax the requirement of online submission of returns in cases covered by serial no. 1 of the table above. [Provided further that, the Commissioner, may be a general order, make it mandatory for a dealer or a class of dealers or persons or for all dealers, to file a periodical monthly return and to pay due tax, composition money fee, TDS, interest or any other amount on monthly basis as well.](2) Every dealer who desires to pay tax as per the provisions of subSection (1) of Section 7 of the Act, shall submit to the assessing authority an application in Form XXII within 45 days of the commencement of the Assessment year. Explanation: - Turnover for the purpose of this subrule means the gross turnover of sales within the State excluding sale of goods specified in Schedule II(C), Schedule III and the goods specified in Schedule 1 on which additional excise duty is liable under Additional Duties of Excise (Goods of Special Importance) Act, 1957. (3) If periodical return is not filed within the time prescribed in subrule (1) and the dealer applies for the extension for time, he shall pay late fee in the following manner - [Sl. No. Period of delay and amount of late fees [Substituted vide Notification No. 804/2011/181(120)/XXVII(8)/2008, dated 22-07-2011.]

## 1.

(a) Rs. 100.00 for a week or part thereof, for dealers or persons who are liable to deposit tax quarterly, till the date of filing of the return.

## 1.

(b) Rs. 200.00 for a week or part thereof, for dealers or persons who are liable to deposit tax monthly or submit intimations in forms VI(A), till the date of filing the return. Provided that the provision of late fee for late filing of return shall not exempt the dealer from its liability of interest for not depositing the tax due under the Act within the time prescribed. However, in case where the extension of time has been granted and prescribed late fee deposited the penal provisions prescribed in clause (iv) of subSection (1) of Section 58 and the provisions relating to provisional assessment in clause (a) of sub-section (3) of Section 24 shall not be attracted.](4) Before submitting the return under this Rule the dealer or person, shall, in the manner laid down in these rules, deposit the amount of tax or TDS or other dues under the Act and submit to the assessing authority the proof of payment of such amount along with the return: Provided that where a Government Department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill in triplicate, for the amount of tax due, endorse it to the Assessing Authority in accordance with the financial rules on the subject and attach two copies thereof with such return. The Assessing Authority shall retain one of the copies and the other copy shall be sent to the Accountant General, Uttarakhand for crediting the amount to the account of the Commercial Tax Department: Provided further that no tax shall be deposited by book transfer where the amount relates to the recovery of tax by way of tax deduction at source under the provisions of Section 35 of

the Act.(5)Every dealer liable to any tax period under the provisions of Section 23 shall submit within the prescribed time the revised return duly marked as "Revised Return" and duly signed by the person authorized under this rule to sign the return.(6)Every dealer liable to tax shall, in addition to the periodical returns, submit an annual return of his turnover and every person responsible of Section 35 of the Act shall submit an annual return of payment made and TDS in the manner specified in the table below -

| Sl. No. | Class of Dealers or persons               | Submission of annual returns  | Payment of differential amount of tax, interest, composition money, late fee, or TDS if any | Prescribed form for the annual return |
|---------|---|---|---|---------------------------------------|
| 1       | Dealers having GTO of more than 50 lakhs. | Return shall be filed on or before December 31st in the succeeding assessment year in one of the following ways: -(1) Online on the official website of the department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000.(2) Online on the official website of the department without digital Signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues. | e-payment or otherwise before submission of the annual return                               | Form-IV (amended)                     |
| 2       | Dealers having GTO up to 50 lakhs.        | Return shall be filed on or before December 31st in the succeeding assessment year in one of the following ways: -(1) Online on the official website of the department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in  | e-payment or otherwise before submission of the annual return                               | Form-IV (amended)                     |



|   |   |  |   |                       |
|---|---|--|---|-----------------------|
|   |   | <p>accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the official website of the department without digital signature, duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues. (3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p> <p>Returns shall be filed on or before December 31st in the succeeding assessment year in one of the following ways: - (1) Online on the official website of the department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the official website of the department without digital signature, duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues. (3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p> |   |                       |
| 3 | Dealers who have opted for composition scheme under sub-section (1) of Section 7 of the Act | <p>before submission of the annual return</p>  | e-payment or otherwise before submission of the annual return | Form-IV(C) (amended)  |
| 4 | Dealers/ persons carrying on business of transfer of property in goods involved in          | <p>Returns shall be filed on or before December 31st in the succeeding assessment year in one of the</p>   | e-payment or otherwise before                                 | Form-IV (B) (amended) |

|   |   |  |
|---|---|--|
| the execution of workscontract  | <p>following ways:- (1) Online on submission of the official website of the annual department with digital signature of return the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the official website of the department without digital signature, duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues. (3) If filed otherwise duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p> | e-payment or Form-IV (A) (amended)               |
| <p>5 Persons responsible for making deduction under the provisions of Section-35 of the Act Explanation- if such person is a registered dealer he in addition to the return prescribed for him in clause (1), (2), (3), (4) or clause as the case may be, shall file return in Form-IV(A) (Amended)</p> | <p>Return shall be filed on or before December 31st in the succeeding assessment year in one of the following ways: - (1) Online on the official website of the department with digital signature of return the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000. (2) Online on the official website of the department without digital signature, duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues. (3) If filed otherwise duly signed copy of the return and two copies of the</p>         | <p>otherwise before submission of the annual</p> |

"acknowledgement" alongwith  
proof of payment or e-payment of  
tax or any other dues.

Provided that an annual return filed without furnishing the prescribed details along with supporting documents shall not be accepted; Provided further that, the commissioner may, by a general order, make it mandatory for a class of dealers or persons or for all dealers to file annual return online and to pay due tax, composition money, fee, TDS, interest or any other amount electronically and may also from time to time issue necessary instructions regarding filing of Annual Return. (7) Every dealer shall, for the assessment year, submit to the assessing authority in addition to periodical returns, an annual return of his turnover, amount of differential tax, if any, interest, composition money or fee due from him, in the manner prescribed in sub-rule (6) and the differential amount of tax, fee or other dues complete in all material particulars, as per the provisions of Section 25 of the Act and rule (5) of the Uttarakhand Central Sales Tax Rules, 2006, in the prescribed method including electronic methods, on or before December 31 in the succeeding assessment year. Provided that a dealer who ceases to carry on business during the course of a financial year shall file the final return in Form IV (amended) for the period of his business during the relevant year within 60 days from the date of cessation of business, containing such information, particulars and annexure as may be prescribed, accompanied by supporting documents, including. (a) computation of his own assessment of amount of tax due from him on the basis of such return including claim for input tax credit; (b) such declarations, certificates, and other evidences on which the dealer relies in support of his claim of exemption, concession or rebate of tax declared in the computation of his own assessment of amount of tax due from him; (c) Proof of payment of the additional amount of tax and interest due as per his own computation; (d) Proof of tax if any claimed to have been deducted at source; (e) proof of payment of late fee, if any, and the satisfactory reason for the delay in case such return is not filed within the prescribed time; (f) a true copy of the audit report as required under Section 62 of the Act; and (g) such other particulars, documents and statements as may be prescribed. (8) If annual return is not filed within the time prescribed in sub-rule (1) and the dealer applies for the extension for time, he shall pay late fee in the following manner -

SL. No Period of delay and amount of the late fees

1. Rs. 200, For a Week or Part thereof till the date of filling of the return.

Provided that if the annual return is not filed up to 30th June of the succeeding assessment year with late fee, the dealer shall not get the benefit of deemed assessment as per the provisions of sub-section (3) of Section 25. (9) Every dealer shall include the turnover of all the branches of his business in the State of Uttarakhand in the returns submitted for the principal place of business and shall send intimation thereof to each assessing authority concerned. (10) Every return under these rules shall be Signed and verified by the person authorized to Sign the application for registration under sub-rule (1) of rule 7. (11) As per the provisions of Section 25 of the Act selection of dealer/s for security and thereafter selection for assessment, shall be made in the manner as may be prescribed by the Commissioner.]

## 12. Special provisions relating to Casual Dealers.

(1) Where the period of business operation of a casual dealer in the State is 60 days or less, he may at

his option, submit to the Assessing Authority application for registration in Form I (C) accompanied by satisfactory proof of deposit of fees prescribed under rule 8, along with a declaration in Annexure I indicating the nature of goods, their value and such other relevant particulars of his business which he intends to conduct.(2)Such a casual dealer shall deposit in cash the security as may be fixed by the Assessing Authority after giving such dealer a reasonable opportunity of being heard, and the amount of security shall not exceed the estimated liability to pay tax for one month or such lesser period for which the Casual Dealer is conducting the business.(3)The Assessing Authority shall, after verification of information furnished to it under sub-rule (1) and after the dealer deposits the security under sub-rule (2), allot a registration to such casual dealer and its TIN shall be as per the provisions of sub-rule (9) of Rule 9.(4)The Assessing Authority may, after allotting registration number to such Casual Dealer, issue to him in limited number, as it may deem fit as per the genuine requirement of the dealer, declaration forms for import of goods in the State(5)Such casual dealer shall intimate his gross turnover and taxable turnover of his sales for every week ending on Sunday, to the Assessing Authority within 3 days of the end of the relevant week and also submit proof of having deposited the due tax in the prescribed manner.(6)Such casual dealer shall submit to the Assessing Authority monthly return of his turnover in Form III as per the provisions of Rule 11 and shall also submit proof of having deposited the total tax due less the amount of tax already deposited as per the provisions of sub-rule (5) of this rule.(7)Such casual dealer shall furnish to the Assessing Authority a final declaration of his turnover in Form IV within 7 days of the conclusion of his business, but before leaving the place. The dealer shall also furnish with the return -(a)the proof of having deposited the balance amount of tax, if any ;(b)complete account of declaration forms received and details of purchases made through the declaration forms, and shall surrender the unused declaration forms ;(8)The Assessing Authority shall, after examination of the return furnished to it by such casual dealer under sub-rule (6), the declaration forms and its account, and the accounts maintained by the dealer, including the sale invoices issued, assess him to tax as soon as possible after the receipt of the return.(9)Where the period of business of such casual dealer is spread over more than one financial year, the provisions of these rules shall apply separately for the periods falling in separate financial years.(10)Where such a dealer intends to do business in the State again and the period does not exceed 60 days in the financial year, he shall not be required to deposit fees for registration in the subsequent period if his intended business is covered under the period for which fee has already been deposited:Provided that where the period of business of such a dealer during a financial year exceeds 60 days and he ceases to be a casual dealer, he shall apply for registration as a regular dealer and shall be assessed to tax as a regular dealer for the whole year, but he shall not be required to deposit fees for registration in the subsequent period if fee has already been paid for the period.(11)The Assessing Authority after adjusting any tax due from such casual dealer, refund the balance amount of security to him.

### **13. Determination of Turnover of Sales.**

(1)The tax shall be levied at the rates prescribed under Section 4 of the Act and shall be computed as per the provisions of Section 3, on the net turnover of sales within the State, deducting from the gross turnover, the sales of goods which have taken place -(a)in the course of inter-State trade or commerce,(b)outside the State of Uttarakhand other than by way of sale, and(c)in the course of export out of the territory of India.(2)The amounts specified below, if included in the gross turnover

of sales within the State, shall be deducted for the purpose of computation of net turnover of sales within the State -(a)all amounts allowed as discount, provided that such discount is allowed in accordance with the regular practice of the dealer or is in accordance with the terms of contract or agreement entered into a particular case, and provided also that the accounts show that the purchaser has paid only the sum originally charged, less the discount;(b)subject to the provisions of the Act, all amounts allowed to purchasers in respect of goods returned by them to the dealer within six months from the date of delivery of the goods:Provided that the accounts show the dates on which the goods were sold and returned and also the date on which the amount for which the refund was made or credit was allowed;(c)all amounts for which the dealer sells goods which are not in his stock but which are obtained by him from another dealer specially to accommodate a particular customer and are immediately sold to such customer, provided that the sale is entered in the accounts then and there as an accommodation sale together with the name of the dealer from whom the goods were obtained and the accommodating dealer does not make a profit out of the transaction;(d)all amounts for which goods exempt from tax under any provision of the Act are sold, provided that the terms and conditions, if any, for such exemption are complied with;(e)all amounts for which the dealer sells goods on which the composition money under Section 7 was paid at the time of entry of such goods at the entry check post ;(f)all amounts realized by a dealer on account of the sale of his business as a whole.Explanation: - The net turnover for this purpose shall include purchases liable to tax under the provisions of sub-section (10) of Section 3 of the Act.(3)The turnover relating to the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract shall be determined as per the provisions of Rule 14.(4)The turnover relating to the business of transfer of the right to use any goods for any purpose (whether or not for a specified period), shall be determined as per the provisions of Rule 15.(5)The turnover of Special Category Goods specified in Schedule III of the Act and which are liable to tax at the point of sale by Manufacturer or Importer shall be determined separately and its net turnover shall be computed after deducting from its gross turnover, the turnover in respect of such goods purchased from within the State(6)[ The turnover of a dealer who is neither an importer nor a manufacturer, or who neither imports goods from nor exports goods outside the territory of India, and who has opted for Levy of presumptive tax under the provisions of sub-Section (1) of Section 7 of the Act shall be determined separately and its net turnover shall be computed after deducting from its gross turnover, the turnover in respect of the goods specified in Schedule II-(C) and Schedule III and of the goods specified in schedule (I) on which additional excise duty is leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957.] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.]

## **14. Determination of turnover of goods involved in the execution of Works Contracts.**

(1)The tax under clause (b) of sub-section (5) of Section 4 on the turnover relating to business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be computed on the net turnover relating to works contract.(2)For the purposes of determining the net turnover referred to in sub-rule (1) the following amounts shall be deducted from the total amount received or receivable by a dealer -(a)the amount representing the sale value of the goods covered by Section 3,Section 4 and Section 5 of the Central Sales Tax Act,

1956;(b)the amount representing the value of the goods exempted under any provision of the Act;(c)the amount representing the value of the goods on the sale or purchase where tax has been levied or is livable under the Act at some earlier stage;(d)the amount representing the value of the goods supplied to the contractor by the contractee, but the ownership of such goods remains with the contractee under the terms of the contract;(e)the amount representing the labour charges for the execution of the works contract;(f)all amounts paid to the sub-contractors as the consideration for execution of the works contract, whether wholly or in part:Provided that no deduction under this sub-clause shall be allowed unless the dealer claiming deduction produces proof that the subcontractor is a registered dealer liable to tax under the Act and that such amount is included in the return of turnover filed by such subcontractor under the provisions of the Act;(g)the amount representing the charges for planning, designing and architects fees;(h)the amount representing the charges for obtaining on hire or otherwise machinery and tools used for execution of the works contract;(i)the amount representing the cost of consumables used in the execution of the works contract, the property in which is not transferred in the execution of the contract;(j)the amount representing the cost of establishment and other similar expenses of the contractor to the extent it is relatable to supply of labour and services;(k)the amount representing the profit earned by the contractor to the extent it is relatable to the supply of labour and services.Explanation: - For the purposes of this rule, gross turnover means the aggregate of the amounts received or receivable by a dealer in an assessment year as valuable consideration for the transfer of property in goods used in the execution of a works contract, whether or not the amount receivable as valuable consideration for such transfer is separately shown in the works contract and whether the execution of such works contract commenced during the year or earlier, and includes any advance received by the dealer towards valuable consideration of the works contract.(3)If the contractor does not maintain proper accounts or if he has maintained the account but amount actually incurred towards charges for labour and other services mentioned in sub-rule (2) and profit relating to supply of labour and services or sale price of goods involved in the execution of works contract are not ascertainable, then the State Government may, by notification, determine such deductible amount or the sale value of goods involved in the execution of works contract.

## **15. Determination of turnover relating to the Transfer of Right to use Goods.**

(1)The tax under clause (a) of sub -Section (5) of Section 4 on the turnover relating to business of transfer of the right to use any goods for any purpose shall be computed on the net turnover.(2)For the purpose of determining the net turnover the following amounts shall be deducted from the total amount received or receivable by dealer -(a)the amount representing the sale value of the goods covered by Sections 3, Section 4 and Section 5 of the Central Sales Tax Act,1956;(b)the amount representing the value of the goods exempted under any of the provisions of the Act; and(c)the amount received as penalty for default in payment or as damages for any loss or damage caused to the goods by the person to whom such transfer was made.Explanation: - For the purposes of this rule, gross turnover means the total amount received or receivable by a dealer in an assessment year as valuable consideration for the transfer of the right to use the goods whether such transfer was agreed to during that assessment year or earlier.

## 16. Determination of Input Tax Credit.

(1) Input Tax Credit shall be determined under the provisions of Section 6 of the Act and shall be allowed subject to the conditions prescribed under sub-section (3), sub-section (7), sub-section (8) and sub-section (9) of the said Section. (2) The dealer shall, in respect of purchase of goods other than capital goods, claim Input Tax Credit in the return for a tax period, and for this purpose, shall furnish the details of such goods purchased from registered dealers within the State, with the relevant return in the format of Annexure II of Form III within the time and in the manner prescribed for the purpose under Rule 11. (3) (a) The claim for Input Tax Credit in respect of stock in hand on the date of commencement of the Act or on the date of registration as per sub-section (5) of Section 6 of the Act, shall be submitted by the dealer within 30 days of the relevant date: [Provided further that in respect of stock in hand on 1st October 2005, the dealer may be submit his claim for Input Tax Credit upto [31st March, 2006.] [Provision inserted vide Notification No. 1173/ XXVII (5)/2005 dated 01-10-2005.]] (b) The dealer claiming Input Tax Credit as per clause (a) above, shall provide - (i) an inventory of all the goods in hand on which Input Tax Credit is being claimed, giving the commodity wise details of such stocks, both in quantity and value, in respect of - (a, a) total stock of goods on the relevant date; (a, b) stock of goods purchased or received from outside the State; (a, c) stock of goods purchased from within the State before one year of the relevant date; (a, d) stock of goods purchased from within the State within one year of the relevant date; and. (ii) the list of commodity wise purchases made from registered dealers within the State as per (a, d) above in respect of which Input Tax Credit is being claimed, giving the details of date of purchase, name, address and registration number of the selling dealer, sale invoice number and date, quantity purchased and its value, tax paid thereon and the total price of the goods purchased and with respect to the particular purchase voucher, also the quantity of stock in hand on the relevant date and its actual or proportionate value, tax amount and total value. (c) The documentary evidence of payment of tax and evidence of the price of goods, must be available and be retained by the dealer for a period of two years, and (d) Input Tax Credit shall be calculated as follows - (i) in respect of goods which were subjected to tax at the single point under the repealed Act, and tax has been charged separately on the bill, Input Tax Credit shall be the amount of such tax or the tax which should have been payable at the rate applicable on the date of commencement of the Act, whichever is lower, (ii) in respect of goods which were subjected to tax at the single point under the repealed Act, and the tax has not been charged the amount that can be claimed for Input Tax Credit shall be 75% of the purchase value and the tax component which may be claimed as credit for this purpose shall be calculated by use of the tax fraction applied to this value. Explanation: - The tax fraction shall be the fraction calculated in accordance with the formula  $r/(100 + r)$  where "r" is the rate of tax applicable on the sale of the taxable goods. (4) (a) To claim Input Tax Credit in respect of purchase of Capital Goods, the dealer shall furnish the details of such goods purchased from registered dealers within the State, with the returns for the relevant tax period in the format of Annexure II of Form III within the time and in the manner prescribed for the purpose under Rule 11. (b) The dealer shall, after the end of the financial year, prepare the month wise details of gross amount of purchases of Capital Goods, tax paid and also the calculation of claim of Input Tax Credit in respect of such purchases of Capital Goods during a financial year and shall file the same with the return for the tax period ending on 31st March each year within the time and in the manner prescribed for the purpose under rule 11. (5) The Input Tax Credit shall be claimed as per the provisions of sub-section

(6) of Section 6 of the Act. (6) The Input Tax Credit may be claimed by the dealer in the return for the relevant tax period on the basis of intended use of goods for different purposes: Provided that the dealer shall, after the end of the financial year, prepare a statement of the revised calculation of claim of Input Tax Credit in respect of the entire goods used during the financial year on the basis of actual use of goods for different purposes, and shall file the same with the return for the tax period ending on 31st March each year, within the time and in the manner prescribed for the purpose of filing the return under Rule 11, and if any amount of Input Tax Credit claimed on the basis of intended use of goods in the returns for the tax periods is in excess of the amount admitted to be due as per revised calculation on the basis of actual use of goods, the same shall be deposited with the return for the tax period ending 31st March, and if the amount has been paid in excess, the same shall be carried forward to the next financial year.

## **17. Reasons to be recorded.**

- If in any case the Assessing Authority determines the turnover and Input Tax Credit at the figure different from that shown in the returns submitted, or determines the turnover and Input Tax Credit where all the returns have not been submitted, he shall briefly record the reasons thereof.

## **18. Notice of demand.**

(1) If the tax assessed is less than the total amount of tax deposited by the dealer, the amount in excess shall be refunded to the dealer by the Assessing Authority in accordance with the provisions of the Act and these rules. (2) If the tax assessed is in excess of the total amount of tax deposited by the dealer, the difference shall be realized from the dealer and the Assessing Authority shall serve on the dealer a notice of demand in Form V, together with a copy of assessment order free of charge: Provided that the notice of demand for payment of penalty shall be served on the dealer in Form V (A). (3) The dealer shall deposit the tax assessed in excess of tax deposited by him for the tax period or, as the case may be, assessment year, within a period of thirty days after the date of service of the assessment order and demand notice.

# **Chapter V**

## **Payment and Recovery of Tax, Etc.**

## **19. Manner of payment.**

(1) Unless otherwise expressly provided, any amount payable under the Act or the Rules as tax, fee, penalty, interest, composition money, fine, sale proceeds or any other money shall be deposited in any of the following manner along with challan in Form VI in quadruplicate: (a) in cash in any treasury or sub - treasury or State Bank of India or its subsidiary Bank or any Public Sector Bank or any other Bank authorized by Reserve Bank of India and notified by the State Government, authorized to accept deposits under the Act, or (b) by draft drawn in favour of the depositor on such bank, or (c) by cheque either issued by the depositor to self on such bank or drawn in his favour on such bank. (d) by book transfer in case of Government Departments, if so desired; (e) [ By



e-payment:] [Clause (e) of sub-rule (1) of Rule 19 inserted vide Notification No. 381/XXVII(8)/2008 dated 18-8-2008] Provided further that no tax shall be deposited by book transfer where the amount relates to the recovery of tax by way of tax deduction at source under the provisions of Section 35 of the Act. Explanation. - Unless it is repugnant with subject or context, for the purposes of this rule and of other rules in this Chapter, "bank" includes its branches also. (2) If the cash amount, cheque or draft tendered for deposit by a person is in order, the bank shall accept and acknowledge it under the signatures of the officer authorized for the purpose and seal of the bank. In the acknowledgement, the amount deposited shall be mentioned in words and in figures both. The bank shall also put the serial number on the challan. (3) The serial number shall be prefixed by alphabets to identify the name of the bank and its branch. (4) The two copies marked "C" and "D" of the challan shall be returned to the depositor who shall submit the copy marked "C" to his Assessing Authority and retain the other copy marked "D" with him. (5) At the end of each day every branch of the bank shall send two copies of the challan marked 'A' and 'B' retained by it to its link branch nominated for the purpose in that district or, as the case may be, circle, duly, stitched separately in the order of the challan number along with copies of the list of such challans. (6) The link branch shall send one copy marked "B" of the challan along with one copy of the list by the working day next following to the Assistant Commissioner of the district or as the case may be, the circle. (7) The link branch of each bank shall send the copies marked 'A' of the challans along with two copies of the list of such challans to the focal point branch of the State Bank of India nominated for the purpose by following working day. The focal point branch shall send the copies marked 'A' of the challan along with one copy of the list to the Treasury Officer by the next working day. (8) (a) In the first week of every month, the Assistant Commissioner shall send to the Officer in charge of the treasury or sub - treasury a statement in Form VII for verification. (b) If any discrepancy is discovered at the time of verification, the Assistant Commissioner shall send necessary records to the treasury or the subtreasury for reconciliation of the accounts. (c) The Assistant Commissioner shall send an intimation regarding the deposit of any amount to the officer or authority concerned to whose office the deposit relates. (9) (a) Any amount payable under the Act or Rules may be paid electronically. For the purpose of e-payment an e-challan in Form-VI (Amended) shall be used. It shall be made available on the website of the Department: (b) After e-payment a Challan Identification Number (CIN) shall be generated. The CIN shall be mentioned in the appropriate column of the relevant return. (c) The Commissioner may from time to time, issue necessary instructions regarding e-payment]

## **20. Payment of amount wrongly realized by a dealer as tax.**

- A dealer who has realized any amount referred to in sub-Section (1) of Section 40 of the Act, shall deposit such amount alongwith the return filed under Rule 11. If he is not liable to file the returns, he shall deposit the entire amount within 30 days of the expiry of the relevant quarter. The amount so realized shall be deposited in the manner specified in Rule 19.

## **21. [ Tax Deduction at Source and Allotment of TDAN [Substituted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]**

(1) Every person or dealer, other than a registered dealer, responsible for making tax deduction at source in accordance with the provisions of Section 35, shall apply online or otherwise in Form I(B) (amended) to the assessing authority or any other officer authorised by the Commissioner, for allotment of Tax Deduction Account Number (TDAN). Provided that a person, other than a registered dealer responsible for making deduction at source as per the provisions of Section-35 shall be allowed 30 days time from the date from which such person is first liable to make such deduction, to obtain a TDAN. Provided further that, the person other than a registered dealer, who is responsible for making tax deduction at source as per the provisions of Section 35 and is already deducting the tax at source, shall apply for TDAN within a period of 30 days from the commencement of the above provisions. (2) In case of a department of a State Government or the Central Government; or a Corporation or a Local Body such application shall be made and signed by the person described in sub-rule (1) of rule 7 and accompanied by an authority letter given by the head of the office in the name of the applicant if the application is signed by a person other than the head of the office. (3) If the assessing authority or any other officer authorised by the Commissioner, after examining the application and making such enquiry as he may deem fit, is satisfied that the particulars furnished are correct and complete he shall allot a Tax Deduction Account Number and issue a Certificate to this effect to such person in the prescribed form. (4) Every TDAN certificate, granted under sub-rule (3) shall comprise of such number of numeric or alphanumeric digits as may be determined by the Commissioner. (5) Every dealer or person liable to tax or liable to deduct tax at source under the provisions of Section 35 of the Act, shall submit to the assessing authority periodical returns and annual return in the manner prescribed in rule 11. Provided that a dealer or a person who ceases to carry on business during the course of a financial year, shall file the final return in form IV (A) (amended) for the period of his business during the relevant year within 60 days from the date of cessation of business; (6) [ (a) Every person or dealer having a TDAN or TIN, who is responsible for making tax deduction at source in accordance with provisions of Section 35, shall issue to the dealer or the person from whom tax has been deducted, a certificate in Form VII (amended) for each quarter of the financial year regarding the amount of tax so deducted. ] [Sub-rule (9) of Rule 19 inserted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.] (b) This Form, in duplicate, shall be issued by the Assessing Authority to the dealer/ person who is liable to deduct tax at source. Such dealer/ person shall issue the Original copy to the dealer/ person from whom tax has been deducted. (c) The Assessing Authority on receipt of the Original copy of such certificate, shall treat the amount to have been deposited by the dealer/ person in whose favour the certificate has been issued provided the certificate is complete and the Tax Deduction Account Number (TDAN) of the dealer/ person and the Taxpayer Identification Number (TIN) of the dealer/ person from whom deductions have been made, are clearly mentioned in such TDS certificate.]

## Chapter VI

### Special Provision For Manufacturing Units

## 22. Recognition Certificate.

(1)An application for issue of recognition certificate under sub-section (7) of Section 4 shall be made to the Assistant Commissioner in Form IX and it shall be signed and verified in the manner as mentioned in sub-rule (1) of Rule 7.(2)Where a dealer has more than one place of business within the State of Uttarakhand, he shall make a single application in respect of all such places, naming in such application one of such places as the principal place of business, provided that the place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, under any other provision of the Uttarakhand Value Added Tax Act, 2005 or the Rules made thereunder. The application shall be submitted to the Assistant Commissioner in whose jurisdiction such principal place of business is situated.(3)The fee payable by the dealer for recognition certificates shall be two hundred rupees for the first assessment year or part thereof and one hundred rupees for each subsequent year.(4)If the Assistant Commissioner is satisfied, after making such enquiry as he thinks necessary, that the particulars contained in the application are correct and complete, the fee referred to in sub-rule (3) has been paid by the dealer within the time, he shall grant him a recognition certificate in Form X for use at the principal place of the business and also furnish, free of cost, an attested copy of such certificate for every other place of business within the State, if any.(5)The recognition certificate so granted shall take effect from the date of presentation of the application under sub-rule (1) and shall remain in force for so long as the dealer continues to be eligible for the grant of recognition certificate under the Act and goes on depositing a fee at the rate of rupees one hundred per year in the prescribed manner before the commencement of the assessment year to which the fee relates, failing which the recognition certificate shall cease to remain in force:Provided that if the dealer deposits such fee after the commencement of the assessment year to which the fee relates together with a late fee of one hundred rupees for every month of delay or part thereof, the Assessment Authority may direct that the recognition certificate shall be renewed with effect from the date he deposits the renewal fees:Provided further that the recognition certificate granted to a dealer shall remain in force so long as the dealer continues to be eligible for grant of recognition certificate under the Act, if the dealer deposits an amount of one thousand rupees in lump sum as renewal fee before the renewal of recognition certificate becomes due and the provisions of the preceding proviso shall apply, mutatis mutandis, to such lump sum deposit as it applies to deposit for annual renewal.(6)Every Recognition Certificate in Form X shall bear a serial number in 5 digits which shall be consecutive for all the dealers in a circle according to the entry in the register of dealers in whose favour recognition certificates are issued under this Rule. Each serial number shall be preceded by a 2 digits index mark that may be assigned to that circle by the Commissioner of Commercial Tax.(7)Where the Assistant Commissioner is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) has not been paid, he shall reject the application for reasons to be recorded in writing:Provided that before the application is rejected, the applicant shall be given a reasonable opportunity of being heard in the matter and, as the case may be, of correcting and completing the said particulars.(8)On the occurrence of any of the events mentioned in sub-clause (i)(a.a) and sub-clause (ii)of clause (c)of sub-section (7) of Section 4, the dealer shall, within fourteen days of such occurrence submit an application to the Assistant Commissioner for cancellation or amendment, as the case may be, of the recognition certificate and shall also simultaneously surrender to the said authority the recognition certificate and all copies thereof held by him. The

Assistant Commissioner may thereupon cancel or amend the certificate, as the case may be.(9)The Assistant Commissioner on his own motion, where he is satisfied that any of the events mentioned in clause (c) of sub-section (7) of Section 4, has occurred, may, after giving the dealer a reasonable opportunity of being heard, cancel or amend the recognition certificate, as the case may be.(10)When the Assistant Commissioner cancels or amends the recognition certificate under sub-rule (8) or (9), he shall forthwith publish a notice in that behalf on the notice board of his office, stating therein the name, address and other particulars of dealer whose recognition certificate is cancelled or amended, specify in the order of cancellation or amendment the date from which such cancellation or amendment shall take effect, and shall send a copy of the order to the dealer. Where the certificate is cancelled or amended in accordance with sub-rule (9), the dealer shall, within fifteen days from the date of the receipt by him of the copy of the order of cancellation or amendment, surrender to the Assistant Commissioner all copies of the recognition certificate held by him.(11)If a recognition certificate is lost, destroyed or defaced, the dealer shall forthwith inform the Assistant Commissioner about such loss, destruction or defacement and may apply for issue of a duplicate copy thereof. The fee for issue of a duplicate copy of the recognition certificate shall be Rs. 50. On receipt of such an application duly accompanied by the satisfactory proof of deposit of the fees, the Assistant Commissioner may, if satisfied that the certificate has been lost, destroyed or defaced, issue a duplicate copy thereof.

### **23. Issue and submission of Declaration Forms to purchase goods.**

(1)Where a dealer holding a recognition certificate purchases any goods referred to in clause (a) of sub-section (7) of Section 4, for use as Capital goods and raw material for the purpose of manufacture of any goods, he shall, if he wishes to avail of the concession referred to therein, furnish to the selling dealer a declaration in Form XI (hereinafter called a ""Declaration Form"")(2)A dealer holding a recognition certificate who wishes to avail of the concession referred to in clause (a) of sub-section (7) of Section 4, shall apply to the Assessing Authority within whose jurisdiction his principal place of business is situated for the issue of blank declaration forms. No blank declaration form shall be issued by the Assessing Authority except on payment of the fee by the dealer at the rate of rupees five per form. The application shall be signed by one of the persons mentioned in sub-rule (1) of Rule 7.(3)If the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120) /XXVII(8)/2008, dated 22-01-2010.] is satisfied that the demand of the dealer for blank declaration forms referred in sub-rule (2) is genuine and reasonable, he may issue such number of forms as he deems fit. If the fee paid is more than the fee payable for the number of forms issued, the balance shall be kept in the account of the dealer to be adjusted against future issue of forms to the dealer. A form issued by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] in a financial year shall be valid for the transactions of purchase or sale made during that financial year as also made during two financial years immediately preceding that financial year:Provided that the form issued by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120) /XXVII(8)/2008, dated 22-01-2010.] before or within six months of the commencement of the Uttarakhand Value Added Tax Act, 2005 shall also be valid for transactions of purchase or sale made before such commencement(4)Before furnishing a declaration form to the selling dealer, the purchasing dealer

or one of the persons mentioned in sub-rule (1) of Rule 7 shall fill in all the required particulars and shall sign it. Thereafter the counterfoil of the form shall be retained by the purchasing dealer and the other two portions marked "Original" and "Duplicate" shall be made over by him to the selling dealer:[Provided that no single form shall cover the transactions of purchase or sale, of more than one assessment year and of value more than rupees five lakhs.] [Substituted vide Notification No. 324 /XXVII(8)/2008, dated 14-5-2008.][Provided further that a single form may cover transactions of more than Rs. 5 Lakhs in one Assessment Year, if -(a)purchasing dealer submits dealer-wise list of total purchases with his application,(b)the Assessing Officer is satisfied that the dealer has submitted all the returns and has submitted the proof of deposit of tax due, and(c)while issuing the form the Assessing Officer shall mark the relevant Assessment Year, name of the seller and amount covered with red ink on the form.](5)A registered dealer who claims to have made sale to dealer holding a recognition certificate shall, in respect of such claim, furnish to the Assessing Authority the portion marked "Original" of the declaration form received by him from the purchasing dealer, upto the time prescribed in sub-rule (7) of Rule 11. The Assessing Authority may, in its discretion, require the selling dealer to produce for inspection the portion of the declaration form marked "Duplicate":Provided that if the Assessing Authority is satisfied that the dealer concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, that authority may allow such certificate to be furnished within three months after the aforesaid time, on the application of dealer describing the circumstances and details of transactions made by him.(6)(a)No purchasing dealer holding a recognition certificate shall issue any declaration except in a declaration form obtained by him from the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] of the circle in which he is registered and not declared obsolete or invalid under the provisions of sub-rule (13)(b)No selling dealer shall accept any declaration from the purchasing dealer unless it is furnished in a declaration form duly obtained by such purchasing dealer from the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] of the circle in which he is registered, provided that such form has not been declared obsolete or invalid under the provisions of sub-rule (13)(7)Every declaration form obtained under sub-rule (2) by a dealer holding a recognition certificate shall be kept by him in safe custody and he shall be personally responsible for the loss, destruction or theft of any such forms or the loss of Government revenue, if any, directly or indirectly from such theft or loss.(8)Every registered dealer to whom any declaration form is issued under sub-rule (2), shall maintain in a register in Form XII a true and complete account of each such form. If any such form is lost, destroyed or stolen, the dealer shall report the facts to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] immediately, make appropriate entries in the remarks column of the register in Form XII, and take such other steps to issue public notice of the loss, destruction or theft, as the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] may direct.(9)Any unused declaration forms remaining in stock with a registered dealer on the cancellation of his recognition certificate shall be surrendered to the Assistant Commissioner within one month of such cancellation.(10)No registered dealer to whom a declaration form has been issued shall transfer the same to any person except for the lawful purpose of sub-rule (1).(11)A declaration form in respect of which a report has been received by the[Assessing Authority] [Substituted for the

words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] under sub-rule (8) shall not be valid for the purpose of sub-rule (1).(12)The Commissioner shall from time to time, circulate the particulars of the dealer and the declaration forms in respect of which a report has been received under sub-rule (8).(13)The Commissioner may, by notification, declare that declaration form of the particular series, design or colour shall be deemed as obsolete and invalid w.e.f. such date as may be specified in the notification.(14)When notification declaring forms of particular series design or colour as obsolete or invalid is published under sub-rule (13), all registered dealers shall, surrender to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] all unused forms of that series, design or colour which may be in their possession and obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:Provided that new forms shall not be issued to dealer until he has rendered account of the forms previously issued to him and has returned the balance, if any to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.](15)When a duly completed declaration form, issued by the purchasing dealer to the selling dealer is lost in transit or by the selling dealer, the purchasing dealer shall, on demand from the selling dealer issue a duplicate declaration form to such selling dealer. The duplicate form shall be issued to the selling dealer in the same manner as the certificate originally issued:Provided that the purchasing dealer, who issues any duplicate declaration form to the selling dealer, shall give the following declaration in red ink, duly signed by him across the page on each of the three portions of the declaration form:"I hereby declare that this is the duplicate of the declaration form no. \_\_\_\_\_ signed on \_\_\_\_\_ and issued to M/s \_\_\_\_\_ who is a registered dealer of \_\_\_\_\_ circle and whose recognition certificate under sub-section (7) of Section 4 is numbered \_\_\_\_\_ and is valid from \_\_\_\_\_."(16)If any minor omission or mistake is found in a declaration form filed under sub-rule (5). it shall be returned to the selling dealer, who shall be given an opportunity of having the omission or mistake rectified by the purchasing dealer and of re-submitting the same within the period allowed by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.] provided that the limitation for passing the assessment order in the case does not thereby expire.(17)The Assessing Authority shall maintain account in respect of declaration forms received and issued by him in Form XIII, individual dealer's ledger in Form XIV and in respect of surrendered forms in Form XV.(18)[ The Commissioner may authorize the class of the assesses who will be allowed to download Form-XI prescribed under sub-rule (1) of this Rule from the department website.(19)For the purpose of sub-rule (18) the Commissioner shall prescribe the series and serial nos. of Form XI which may be downloaded. Downloading of Form shall be permissible only for the invoices which are uploaded along with return in the prescribed Form 17 (XI).(20)The declaration forms for purchase of raw material (Form-XI) downloaded as per sub-rule (19) shall be signed by the assessed himself or in case of firm, company etc. by the signatory authorized for this purpose and the specimen signature shall be furnished to the Commissioner and the assessing authority.(21)All other provisions of this Rule shall also apply to the downloaded Declaration Forms for the purchase of raw material from registered dealers as they apply to the Declaration Form (Form-XI) received from the officer of the assessing authority.] [Sub-rule 18, 19, 20 & 21 of rule 23 inserted vide Notification No. 81/2010 /181 (120)/XXVII(8)/2008, dated 22-01-2010.]

## **24. Grant of Eligibility Certificate.**

- The application for grant of Eligibility Certificate by a new unit or a unit which has undertaken expansion, diversification, backward integration or modernization shall be governed by the relevant provisions of the repealed Act and the rules made and notifications issued thereunder.

## **25. Grant of Moratorium for Payment of Tax.**

- Where a manufacturer has been granted an Eligibility Certificate under Rule 24 the Commissioner or any other officer so authorized by him for the purpose, may, on the application of such manufacturer, grant moratorium for payment of tax admittedly payable by him on sale of goods manufactured by him, subject to the conditions and restrictions under the provisions of Section 76 of the Act and the conditions as the State Government may, by notification in the Gazette, prescribe.

## **Chapter VII**

### **Establishment of Check Posts and Inspection of Goods in Transit**

#### **26. Establishment of Check Posts.**

(1)The State Government may, by notification in the Gazette, direct under Section 47, the establishment of check posts and barriers at such places within the State as may be specified in the notification.(2)When a check post is set upon a thoroughfare or a road, barriers may be erected across the road or thoroughfare in the form of a contrivance to enable vehicles being intercepted, detained or searched.(3)(a)The owner, driver or any other person-in-charge of the vehicle shall, in respect of such goods carried in the vehicle as notified or referred to in sub-Section(1) of Section 48 and as exceed the quantity, measure or value specified in the notification therein, carry with him the following documents -(i)Form of Declaration for Import in Form XVI or Certificate for Import in Form XVII hereinafter in the rules in this chapter referred to as declaration or certificate, as the case may be, in duplicate;(ii)sale invoice, bill or challan ,(iii)authorization for transfer of goods /goods challan hereinafter referred to as trip sheet in triplicate,(b)The owner, driver or any other person in charge of the vehicle shall in respect of all other goods carried in such vehicle carry with him a trip sheet in triplicate,(4)(a)The owner, driver or any other person in charge of the vehicle shall produce the documents mentioned in sub-rule (3) before the officer in charge of the check post or barrier or before any other officer not below the rank of an Assessing Authority on demand.(b)At the first check post or barrier after his entry into the State the owner, driver or any other person in charge of the vehicle, as the case may be, shall give the original and duplicate copies each of the declaration or certificate and original, duplicate and triplicate copies of the trip sheet to the officer in charge of the said check post or barrier who will after satisfying himself about their completeness and correctness, sign and stamp them with his official seal and return the duplicate copy of the declaration or certificate and the triplicate copy of the trip sheet after endorsing thereon, for the copy received, a receipt duly dated mentioning time and place.(5)(a)A declaration or a certificate -(i)in respect of

which a report has been made under sub-rule (9) of Rule 30 or sub-rule (8) of Rule 31, or(ii)which is declared as obsolete and invalid by the Commissioner of Commercial Tax under sub-rule (13) of Rule 30 or sub-rule (10) of Rule 31 shall not be valid with effect from the date of the report or the date from which it is so declared as the case may be, for the purposes of sub-rule (4),(b)A certificate whose period of validity as specified in sub -rule (4) of rule 31 has expired shall not be valid for the purposes of sub-rule (4),(6)The owner of the truck or the transport agency, forwarding agency or clearing agents, as the case may be, shall deliver to the consignee, while delivering the consigned goods, the duplicate copy of the declaration or certificate, as the case may be.(7)The trip sheet referred to in sub-rule (3) shall be in Form XVIII and shall contain details in respect of all the goods referred to in clauses (a) and (b) of sub-rule (3) being carried by a vehicle. Separate trip sheets shall be submitted for goods meant for different destinations.(8)The reference to certificate, wherever made in this rule, shall be subject to the provisions of Rule 31.

## **27. Inspection of Goods in Transit.**

(1)At every check post or barrier or at any other place when so required by the officer in charge of the check post or by an officer empowered under Section 42 or Section 43 or Rule 4, the owner, driver or any other person in charge of the vehicle, as the case may be, shall stop the vehicle and keep it stationary for as long as may be required by such officer. He shall also allow such officer to examine the contents of the vehicle and to inspect all documents and records relating to the goods carried, which may be in his possession or in the possession of any other person in the vehicle.(2)The owner, driver or any other person in charge of the vehicle, as the case be, shall, if so required by the officer referred to in sub-rule (1) give him his name and complete address, the name and complete address of the owner of the vehicle and the name and complete address of the owner of the goods if he is not present in the vehicle.(3)If on such examination the officer finds or has reason to believe that -(a)any one or more consignments are not covered by one or more documents referred to in sub-rule (3) of Rule 26 or;(b)any such documents in respect of any consignment is false, bogus , incorrect, incomplete or invalid, the officer shall immediately issue a notice to the driver or person in charge of the vehicle to show cause why the goods should not be seized.(4)The officer, if he is satisfied as to the reason or reasons for the omission or defect, as the case may be, may vacate the notice after recording his findings thereof.(5)If the officer is not satisfied with the explanation furnished by the owner, driver or the person in charge of the vehicle, he shall order the seizure of the goods and furnish a receipt to the person aforesaid in respect of the goods seized.

## **28. Transit of goods by Road through the State.**

(1)The driver or person in charge of a vehicle coming from any place outside the State bound for any other place outside the State shall present the trip sheet in triplicate to the officer in charge of the check post or barrier, if any, established near the point of entry into the State hereinafter referred to as entry check post.(2)The officer in charge of the entry check post shall after examining the documents and after making such enquiries as he deems necessary specify on all the copies of the trip sheet, the check post or the barrier (hereinafter referred to as the Exit Check Post) of the State to be crossed by the vehicle and the time and date upto which it should be so crossed and deliver two copies of the trip sheet to the driver or person in charge of the vehicle retaining one copy



himself.(3)The driver or person in charge of the vehicle shall stop his vehicle at such Exit Check Post surrender one copy of the trip sheet and allow the officer in charge of the check post to inspect documents, consignments and goods in order to ensure that the consignments being taken out of the State are the same as mentioned in the trip sheet. The officer in charge of the exit Check Post shall issue a receipt on the other copy of the trip sheet surrendered by such driver or person in charge of the vehicle.(4)The officer in charge of the exit check post shall have the power to detain, unload and search the contents of the vehicle for the purpose mentioned in sub-rule (3)

## **29. [ Import or Receipt of Goods by Post, Rail, River or Air. [Substituted by Notification No. 181/2016/181(120)/27(8)/2008, dated 29.2.2016 (w.e.f 11.11.2005)]**

(1)A registered dealer or a person other than a registered dealer desirous a (sic of) importing or receiving into the State (from any place outside the State), by post, rail, river or air, goods notified under (or referred to in) sub-section (1) of Section 48 in excess of the quantity, measure or value specified thereunder, shall submit for endorsement the original and duplicate portions of the declaration or, as the case may be, certificate duly filled in and signed by him, to the Assessing Authority within whose territorial jurisdiction he carries on business or, if he does not carry on business he ordinarily resides:Provided that Commissioner may by notification prescribe the manner in which e-declaration/e-Form XVI shall be used.] [Provision inserted vide Notification No. 81/2010/181(120) /XXVII(8)/2008, dated 22-01-2010.]

## **30. Issue and Submission of Declaration Forms for Import.**

(1)A registered dealer desirous of importing or receiving into State from any place outside the State goods notified under or referred to in sub-Section (1) of Section 48 in excess of the quantity, measure or value specified thereunder shall send to the selling dealer or consignor of the other State two copies of the declaration in Form XVI, obtained by him under sub-rule (4).(2)The registered dealer shall apply to the Assessing Authority, having jurisdiction over his principal place of business, for the issue of blank declaration forms.(3)[ No blank declaration forms shall be issued by the assessing authority except on payment of a fee of Rupees Five per form. The application shall be signed by one of the persons mentioned in sub-rule (1) of Rule 7 or a person duly authorised under Rule 50:Provided that notwithstanding anything contained in this rule, no fee shall be payable for the electronic issuance or generation/downloading of declaration forms for import.] [Substituted by Notification No. 181/2016/181(120)/27(8)/2008, dated 29.2.2016 (w.e.f 11.11.2005)](4)If the Assessing Authority is satisfied that the demand of the dealer for blank declaration form is genuine and reasonable, he may issue such number of forms as he deems fit. No declaration form shall be issued unless the dealer has rendered an account of all such forms obtained earlier.(5)If the fee paid is more than fee payable for the forms issued, balance shall remain to the credit of the dealer to be adjusted against future issues of the forms to him.(6)The registered dealer shall send the original and duplicate portions of the form to the selling dealer or consignor of other State after filling in all the required particulars and signing it. He shall retain the counterfoil himself.(7)Every declaration form obtained under sub-rule (4) shall be kept by the registered dealer in safe custody. He shall be

personally liable for the loss, destruction or theft of any such form and the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.(8)No registered dealer to whom a declaration form has been issued shall transfer the same to another person except for the lawful purpose of sub-rule (1)(9)Every registered dealer to whom a declaration form is issued under sub-rule (4) shall maintain in a register in Form XII a true and complete account of every such form. If any form is lost, destroyed or stolen, the dealer shall forthwith report the fact to the Assessing Authority, make appropriate entries in the aforesaid register and take steps to issue proper public notice of such loss, destruction or theft.(10)The registered dealer shall forthwith surrender all unused declaration forms remaining in stock with him at the time of discontinuance of his business or on the cancellation or expiry of the period of validity of his registration certificate, as the case may be.(11)Where a duly completed declaration form, issued by the purchasing dealer or consignee to the selling dealer or consignor, is lost in transit or by the selling dealer or consignor, the purchasing dealer or consignee shall, on demand by such selling dealer or consignor, issue duplicate declaration form to him in the same manner as the declaration form originally issued:Provided that before issuing it, the purchasing dealer or consignee shall give the following declaration in red ink, duly signed by him, on each of the three portions of such duplicate declaration form:"I hereby declare that this is the duplicate of the declaration form  
No.-----Signed on----- and issued to  
M/s-----in respect of ----- (description of goods) valuing at  
Rs.-----Signature----- (12)The Commissioner of Commercial Tax shall from time to time circulate the particulars of the declaration forms in respect of which a report is received under sub-rule (9).(13)The Commissioner of Commercial Tax may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed obsolete and invalid, with effect from such date as may be specified in the notification, and may in their place substitute new forms of fresh series, design or colour.(14)Where a notification is issued under sub-rule (13), all registered dealers shall, surrender to the Assessing Authority all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof:Provided that new forms shall not be issued to a dealer until he has rendered account of the forms previously issued to him and until he has returned the balance, if any, to the Assessing Authority.(15)No registered dealer shall issue any declaration except in a declaration form obtained by him from the Assessing Authority having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub-rule (13).(16)The Assessing Authority shall maintain account in respect of declaration forms received or issued by him in Form XIII, individual dealer's ledger in form XIV and in respect of surrendered forms in Form XV.(17)[ The Commissioner, Commercial Tax shall authorize the class of the assesses who will be allowed to download themselves and use Form XVI prescribed under sub-rule (1) of Rule 30 of the VAT rules.(18)For the purpose of sub-rule (17) the Commissioner, Commercial Tax shall authorize and prescribe the series and serial Nos. of Form XVI which can be downloaded.(19)The declaration forms for import (Form-XVI) downloaded as per sub-rule (18) shall be signed by the assesses himself or in case of firm, Company etc. by the signatory authorized for this purpose and the specimen signature shall be furnished to the Commissioner, Commercial Tax and the Assessing Authority.(20)All other provisions of Rule 30 shall apply also to the downloaded Declaration Form for Import as they apply to the Declaration Form for Import received from the office of the Assessing Authority.] [Sub-rule (17) to Sub-rule (20) of the rule (30) are

inserted vide Notification No. 81/120/181(120)/XXVII(8)/2008, dated 22-01-2010.](21)[ Where e-declaration/e-Form XVI is used, Commissioner may by notification prescribe the manner in which e-declaration/e-Form XVI shall be used.] [Added by Notification No. 181/2016/181(120)/27(8)/2008, dated 29.2.2016 (w.e.f 11.11.2005)]

### **31. Issue and Submission of Certificate for Import.**

(1)A person other than a registered dealer, who wishes to import or receive into the State from any place outside the State goods notified under or referred to in sub-section (1) of Section 48 in excess of the quantity, measure or value specified thereunder, may obtain a certificate in Form XVII from the Assessing Authority in accordance with the provisions of this Rule and send to the selling dealer or consignor of the other State its original and duplicate copies.(2)The application for a certificate shall be in Form XIX and shall be submitted to the Assessing Authority within whose jurisdiction the applicant carries on business or, if he does not carry on business, resides. Separate application shall be submitted for each consignment,(3)No certificate shall be issued except on payment of a fee of rupees five per certificate.(4)If the Assessing Authority is satisfied that the request for the certificate is genuine and reasonable, he may issue it, otherwise he may reject the application after giving the applicant an opportunity of being heard. The certificate issued shall be valid for a period of one month from the date of issue,(5)An account in respect of certificate issued shall be maintained by the assessing authority in Form XX.(6)No certificate obtained under sub-rule (4) shall be transferred except for the lawful purpose mentioned in sub-rule (1)(7)The applicant shall keep the certificate in safe custody. He shall be personally liable for its loss, destruction or theft and also for the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.(8)If any certificate is lost, destroyed or stolen, the person who has obtained it, shall forthwith report the fact to the Assessing Authority and shall take immediate steps to issue proper public notice of such loss, destruction or theft.(9)All unused certificates shall be returned to the Assessing Authority, who shall maintain its account in Form XXI.(10)The Commissioner of Commercial Tax may, by notification, declare that the certificate of a particular series, design or colour shall be deemed obsolete and invalid with affect from such date as may be specified in the notification and may in their place substitute new forms of fresh series, design or colour.

### **32. Transport of goods within the State.**

- Every registered dealer making a sale to any person or a dealer shall provide first copy of the Sale Invoice to the dealer or, as the case may be, any other person taking delivery of the goods and it shall be carried alongwith the goods. Where the goods mentioned in a Sale Invoice are carried in more than one vehicle, the dealer shall issue a Challan giving details of goods in each vehicle and enclose therewith a copy of relevant Sale Invoice duly authenticated by him.

### **33. Sale of Seized Goods.**

- Where any seized goods are ordered to be sold the same shall be sold by auction in accordance with the following procedure: -(a)The goods shall be auctioned by a committee consisting of the following -(i)Deputy Commissioner nominated by the Chairman Joint Commissioner of the

region(ii)Assistant Commissioner nominated by the Member Joint Commissioner of the region(iii)The officer seizing the goods or the Assessing Ex-officio Member Authority authorised to cause the goods to be sold under sub-section (10) of Section 43 of the Act;(b)The Ex-officio member shall send a requisition for auction to the chairman of the Committee. The requisition shall contain full description of the goods to be auctioned and also the date, time and place of auction. At least seven days notice shall be given for the auction. The Chairman shall advertise the auction either by publication in atleast two newspapers of wide circulation in that area or by beating of drums. The notice of auction shall also be prominently displayed at the place of auction;(c)The Committee shall determine a minimum price of the goods to be auctioned;(d)The goods to be auctioned may be placed in one or more lots. The conditions of the auction shall be as under:(i)The persons who have deposited an earnest money equal to five percent of the minimum price, shall be entitled to bid in the auction;(ii)The goods shall be auctioned on the principle of "as is where is";(iii)The Committee shall have the right to accept provisionally or not to accept any bid. It may, in case of goods subject to speedy and natural decay, for the reasons to be recorded in writing, accept a bid even at a price lower than the minimum price fixed by the Chairman. The final acceptance of any bid shall be subject to the approval of the Joint Commissioner of the region.(iv)The auction purchaser shall have to deposit twenty percent of the auction money immediately after the acceptance of the bid provisionally by the Committee. The remaining amount of auction money shall be deposited at the time of delivery of the goods. The delivery of goods shall be made only after final acceptance of the bid by the Joint Commissioner of the region.(v)If the auction purchaser fails to deposit twenty percent of the auction money immediately after the acceptance of bid provisionally by the Committee, it shall automatically stand cancelled and the earnest money of such auction purchaser shall stand forfeited.(vi)If the bid is not finally accepted by the Joint Commissioner of the region the amount deposited by the auction purchaser including earnest money shall be refunded to him.(vii)If the auction purchaser fails to take delivery of the goods within a week of receipt of information about final acceptance of the bid, it shall stand cancelled. In such an event the earnest money deposited by the auction purchaser shall stand forfeited. The expenses incurred on the auction shall be deducted from the twenty percent bid money deposited by the auction purchaser and balance amount of bid money, if any, shall be refunded to the auction purchaser within three months from the date of auction.(viii)The earnest money deposited by other bidders shall be refunded to them within three working days of the date of auction.(ix)The auction purchaser shall have to deposit tax on the price, in addition to the bid money.(x)In case the bid is not finally accepted by the Joint Commissioner of the region or is cancelled because the successful bidder fails to deposit the bid money or fails to take delivery of the auctioned goods within the specified time the goods shall be reaucted in accordance with the procedure specified in this Rule.(xi)If the seizure or penalty order is quashed by the competent authority at any time after the proceedings for auction have started but have not been completed, the goods shall be returned to the owner or to the person from whom the goods were seized. If the auction has been completed the amount received from the auction shall be paid to such person after deducting the expenses incurred on the auction.(xii)The amount received from the auction shall be adjusted towards any tax or penalty assessed or imposed after deducting the expenses incurred on the auction. The excess amount, if any, shall be paid to the owner, or the transporter of the goods or the person from whom the goods were seized.(xiii)The amount adjusted towards any tax or penalty shall be deposited in the treasury in the name of the dealer, or, as the case may be, transporter or the person from whom the goods were seized, and the

certificate of deposit shall be sent to the ex-officio member.

## **Chapter VIII**

### **Appeal and Revision**

#### **34. Appellate Authorities.**

(1)An appeal under Section 51 shall lie to -(a)the Additional Commissioner (Appeals) in case the order appealed against has been passed by a Joint commissioner (Assessment); and(b)the Joint Commissioner (Appeals) in all other cases.Explanation: - The expression "Appeal" for the purpose of this Chapter includes an application by the Commissioner under sub-Section (3) of Section 51 of the Act.(2)An appeal under Section 53 shall lie to the Tribunal.

#### **35. Memorandum of Appeal.**

(1)Every appeal shall be presented in the form of a memorandum, written on watermark or any other stout paper.(2)The memorandum of appeal shall specify the name and complete address of the appellant, and shall set forth precisely and under distinct heads the grounds of objection and the relief prayed for and shall be signed by the appellant or his lawyer or his duly authorized agent and verified in the form given below: -(i)"I.....the appellant / on behalf of the appellant, do hereby declare that the contents of this memorandum are true to the best of my knowledge and belief."(ii)"I.....the appellant / on behalf of the appellant do hereby further declare that the appeal is being filed for the first time and it has not been filed before":Provided that in case of an Application by the Commissioner under Section 51 or an Appeal by Commissioner under Section 53, the memorandum of appeal shall be signed by the Commissioner or any other officer authorized by him for this purpose, and may be verified by the Departmental Representative or, as the case may be, by the State Representative.(3)The memorandum of appeal under Section 51 shall be accompanied by a certified copy of the order appealed against and two true copies each thereof. The original copy of the memorandum and the certified copy of the order as aforesaid shall be retained by the Appellate Authority, and one copy each thereof shall be served on the Assessing Authority concerned and the Departmental Representative by the said authority.(4)The memorandum of appeal shall be accompanied with proof of payment of the fee payable under the Act, and in the case of an appeal under Section 51, also with a challan or a certificate of the Assessing Authority concerned showing deposit of the tax or fee in accordance with sub-section (4) of Section 51.(5)The memorandum of appeal under Section 53 shall be accompanied with a certified copy of the order appealed against and three true copies each thereof. The original of the memorandum and the certified copy of the order aforesaid shall be retained by the Tribunal and one copy each thereof shall be served on the Assessing Authority and the State Representative and in case of appeal filed by the Commissioner a copy shall be served on the opposite party.

### 36. Presentation of Memorandum of Appeal.

(1)The memorandum of appeal shall either be presented to the Appellate Authority or the Tribunal, as the case may be, by the appellant, his lawyer or his duly authorized agent, or be sent to such authority by registered post. A memorandum of appeal sent by ordinary post shall not be entertained.(2)If the memorandum of appeal is presented by the lawyer or an authorized agent, the vakalatnama or the power of attorney, as the case may be, shall also be enclosed therewith.(3)On receipt of the memorandum of appeal, the munsarim shall enter it in a register kept for the purpose, shall endorse on the memorandum the date of its presentation, examine it and record a report whether it has been presented within limitation in accordance with the prescribed procedure and is in order, and place it before the Appellate Authority or the Tribunal, as the case may be, for admission. If the memorandum of appeal is in order, it shall be admitted by the Appellate Authority or, as the case may be, by the Tribunal, unless it decides to dismiss it under Section 53.(4)If the memorandum of appeal is not in order or is not presented according to the prescribed procedure, it shall be rejected.(5)If the memorandum of appeal is received by registered post, the date of its receipt by the Appellate Authority or the Tribunal, as the case may be, shall be deemed to be the date of its presentation.(6)The provisions of these rules shall mutatis mutandis apply to any other application moved by or on behalf of the parties.(7)The Commissioner or any other officer authorized by him for this purpose may empower -(i)[ any officer not below the rank of Commercial Tax Officer, to perform the functions of Departmental Representative before the Joint Commissioner (Appeal); or] [Substituted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.](ii)any officer not below the rank of Assistant Commissioner to perform the functions of Departmental Representative before the Additional Commissioner (Appeal);or(iii)any officer not below the rank of Assistant Commissioner to perform the functions of State Representative before the Appellate Tribunal .(8)In proceedings before the Appellate Authority or the Appellate Tribunal the Departmental Representative or the State Representative shall be competent to -(i)prepare and sign applications and other documents ;(ii)appear, represent , act and plead ;(iii)receive notices and other processes, and(iv)do all other acts connected with such proceedings on behalf of the Commissioner.

### 37. Disposal of Appeal.

(1)The appeal shall be heard on the date to be fixed by the Appellate Authority or, as the case may be, the Tribunal.(2)The Appellate Authority or, as the case may be, the Tribunal shall cause a notice on the date fixed under sub-rule (1) to be served well in time on the parties to the appeal at the addresses mentioned in the memorandum of appeal, or on their lawyer or authorized agent.(3)The notice of cases fixed for hearing in a week shall be fixed on the notice board of the Appellate Authority or, as the case may be, the Tribunal on the last working day of the preceding week.(4)On the date of hearing, if all the relevant records of appeal have been received the parties present shall be given reasonable opportunity of being heard and the Appellate Authority or, as the case may be, the Tribunal may, after examining all the relevant records, decide the appeal:Provided that if, despite proper service of the notice either party is not present the appeal may be heard and decided ex-parte.(5)Any applicant or opposite party shall be entitled to have his case argued before the Appellate Authority or the Tribunal by a lawyer or an accountant or, as the case may be, the State

Representative.(6)Cross appeals arising out of the same case, admitted by the Tribunal, shall, as far as possible, be heard together.(7)The judgement in appeal shall be in writing and shall state -(a)the points for determination ;(b)the decision thereon; and(c)the reasons for such decision.(8)The appeal filed under Section 51, other than those covered under sub-section (2) of the said Section, shall, as far as practicable, be disposed of within one year of the date of entertainment of the appeal.(9)Copy of every order under Section 51 or Section 53 shall be delivered to or served on the parties concerned free of charge. Copies of such order other than the first copy shall be given to the parties concerned on application and on furnishing copying folio of the value of two rupees.(10)The provisions of Rule 47 and Rule 48 shall, mutatis mutandis apply to service of notice, summons, order etc, under this Rule:Provided that service of any order passed by the Appellate Authority on the Assessing Authority or the service of any order passed by the Appellate Tribunal on the State Representative shall be deemed to be service on the Commissioner.

### **38. Summary Disposal of Appeal.**

- Where an appeal has been admitted by the Appellate Authority or the Appellate Tribunal, and the appellant has requested in writing for summary disposal of his appeal under the provisions of sub-Section (2) of Section 51 or, as the case may be sub-Section (2) of Section 53 the appeal shall be taken up for hearing as early as practicable and the same shall normally be decided within forty five days of its admission, but after the expiry of the period prescribed under the provisions of Section 51 or, as the case may be, Section 53 for filing the appeal.

### **39. Revision by the Commissioner.**

- The Commissioner or such other officer as may be authorized for the purpose of Section 52 of the Act, before passing any order with respect to it, may, in his discretion, ask an officer subordinate to him to make such enquiries, as he considers necessary.

### **40. Giving effect to the Appellate or Revisional order.**

- If any order passed in appeal or revision has the effect of varying any order, the Assessing Authority shall refund the excess tax or fee, or realize the deficit, as the case may be.

## **Chapter IX**

### **Refund**

### **41. Refund under Section 36.**

(1)Refund shall be made through a refund voucher after adjustment towards any amount outstanding against the dealer for the same or any other assessment year and in accordance with the rules contained in this Chapter.(2)When a claim for refund is made, the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181

(120)/XXVII(8)/ 2008, dated 22-01-2010.] shall, after proper scrutiny of all the relevant records and necessary verification, satisfy himself that the amount is refundable. If no dues are outstanding against the dealer for any year, the refund voucher shall be prepared. If any dues are outstanding against the dealer for any year or if the dealer makes a request for adjustment of the refundable amount against future dues, an adjustment voucher shall be prepared for the adjustment of the refundable amount towards such dues.(3)Before a refund or an adjustment voucher is signed entries about the refund shall be made in all the relevant records including Daily Collection Register, Dealer's Ledger, Demand, Collection and Arrear Register, Register of Refunds, order sheet of the relevant assessment files, order directing the refund and copies of all relevant treasury challans. All such entries shall be authenticated under the dated signatures of the Assessing Authority. The refund voucher passed by the Assessing Authority shall also be countersigned by the Drawing and Disbursing Officer:Provided that refund voucher of an amount exceeding twenty five thousand rupees shall be countersigned by the Joint Commissioner (Executive) of the region.(4)The adjustment voucher shall also be signed by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] for payment received by adjustment. Four copies of the treasury challan in Form VI duly filled in as for deposits made by a dealer, shall also be attached to the voucher before it is sent to the treasury for adjustment. The adjustment voucher passed by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] shall also be countersigned by the Drawing and Disbursing Officer.(5)After verifying the entries of the adjustment voucher from his records, the Treasury Officer shall refund the excess amount and then take the same amount as deposited by adjustment for the year mentioned in the challan enclosed with the voucher. Two copies of such challan shall then be forwarded to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] who shall deliver one copy to the dealer concerned for his record.(6)Simultaneously, with the issue of a refund voucher, an advice note shall be sent direct to the State Bank of India, treasury or sub-treasury, as the case may be. The advice note shall bear the same serial number as mentioned on the refund voucher issued. No refund shall be given by the State Bank of India, Treasury Officer or the Sub-Treasury Officer, till the advice note is received by it.(7)All entries in the refund voucher and the advice note shall be made in ink, and correction, if any, shall be attested under the full dated signature of the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.](8)The refund voucher shall be made payable at any branch of the State Bank of India conducting treasury business, or at the treasury or subtreasury, where there is no such branch of the State Bank of India. The refund voucher shall be non-transferable.(9)Every refund voucher for Rs.2000/-or above issued on the State Bank of India shall be crossed and made payable to the payee's account only. The voucher issued on the treasury or sub-treasury shall, however, not be crossed:Provided that if the dealer has no bank account and requests the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010] in writing that the refund voucher should not be crossed, it may be made un-crossed but this fact shall be specifically mentioned in all the relevant records:Provided further that every refund voucher of Rs.2000/-or above and every un-crossed refund voucher shall invariably be delivered personally to the dealer or partner or his authorised representative who shall acknowledge its receipt under his



full dated signatures and complete residential address.(10)The refund voucher shall be valid for a period of ninety days from the date of issue. If it is not encashed within this period, the dealer may, within 30 days after this period, return the voucher to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010] for its revalidation. The [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010] shall revalidate the voucher and shall make entries to this effect in the relevant Register of refund and the Book of Refund Voucher. The revalidated refund voucher shall be valid for a further period of ninety days and shall be presented to the State Bank of India or the treasury or sub-treasury, as the case may be. If the refund voucher originally issued or the revalidated refund voucher is not encashed within this period, the dealer may return the voucher to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] for cancellation and apply in writing for the issue of a fresh voucher. The original voucher shall be cancelled and attached to the counterfoil by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] and fresh refund voucher shall then be issued in lieu of the returned voucher, after entries in all the relevant records have been made in respect of the cancelled as well as the new voucher according to these Rules.(11)If the refund voucher is lost, the dealer may apply in writing to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] for issue of a duplicate voucher. The 59[Assessing Authority] if he is satisfied that the original voucher has not been encashed during the period of validity, he may issue a duplicate voucher in lieu of the lost one after making necessary entries in all the relevant records according to these rules and after serving intimation of the cancellation of the original voucher to the State Bank of India, the Treasury Officer or the Sub-Treasury Officer, as the case may be.(12)After the amount of the refund voucher has been paid, the portion of the advice note, marked 'original' shall be returned to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] by the State Bank of India, the Treasury Officer or the Sub- Treasury Officer, as the case may be. On its receipt, authenticated entries shall be made in all relevant records under the signature with date of the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.](13)The book of refund voucher, adjustment voucher and of the Advice Note shall be kept in the personal custody of the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010.] who will intimate to the State Bank of India, the Treasury Officer or the Sub- Treasury Officer, as the case may be, the book number and the serial numbers of the refund voucher, adjustment voucher and the advice note being used by him.(14)Refund allowed during the month shall be verified with the records of the treasury in the following month for which a statement showing the details of the refund vouchers issued shall be prepared and signed by the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010] and sent to the Treasury Officer. The Treasury Officer shall verify the refunds and return the statement to the [Assessing Authority] [Substituted for the words 'Assistant Commissioner' vide Notification No. 81/2010 /181 (120)/XXVII(8)/ 2008, dated 22-01-2010](15)The refund voucher shall be issued in Form XXIII, the adjustment voucher in Form

XXIV, the advice note in Form XXV and the application for the issue of a duplicate refund voucher shall be presented in Form XXVI.

#### **42. Disbursement of amount wrongly realized as tax.**

(1)A dealer who has realized any amount referred to in sub-section (1) of Section 40 of the Act, shall deposit such amount as per the provisions of Rule 20.(2)The receipt of payment of amount to the dealer or a certificate from the dealer certifying the realization of amount from the claimant shall be filed along with the claim for refund under sub-Section (3) of Section 40 of the Act.(3)If the Assessing Authority on the basis of evidence produced before it and after making such enquiry as it deems proper, is satisfied that the amount is refundable, it shall refund the amount to the claimant. Before rejecting a claim, the Assessing Authority shall afford an opportunity of being heard to the claimant. The amount shall be refunded on furnishing an indemnity bond by the claimant in Form XXVII:Provided that if at any time after the refund of amount the Assessing Authority is satisfied, for reasons to be recorded in writing, that the amount was not refundable or has become not refundable, he shall give notice to such person requiring him to deposit the amount or to show cause within 30 days of the receipt of the notice why the amount be not realized from him in accordance with the provisions of Section 34 of the Act.(4)The provisions of Rule 41 as applicable in case of refund under Section 36 shall, mutatis mutandis, apply to disbursement of amount under Section 40 of the Act.

#### **43. [ Special provision for Refund / e-Refund. [Substituted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]**

(1)Refund may be made through cheque to a dealer or a class of dealers, as may be notified by the Government, subject to such conditions and restrictions, and in such manner a may be specified in such notification.(2)Refund may also be made through electronic system, State Government may from time to time notify the class or classes of dealers eligible for refund due under the Act through electronic system, provided that e-refund facility will not be applicable for the refund under the old Act.(3)Commissioner may, by notification issue instructions, from time to time regarding e-refund.]

## **Chapter X**

### **Accounts**

#### **44. Accounts to be maintained.**

- Every dealer liable to pay tax or liable to be registered under the Act, shall maintain such accounts so as to make his turnover of sales or purchases or both truly and accurately verifiable. Such accounts shall include, but not be restricted to, the accounts referred to under this Chapter.

## **45. Documentation of Sales.**

(1) Every registered dealer making a sale to a person or a dealer, whether registered or not, shall provide the purchaser a sale invoice in respect of the sales, as per the provisions of Section 60 of the Act. (2) Such dealer shall keep details of sales in Form XXVIII, separately for - (i) sale of goods in the course of inter-State trade and commerce; (ii) sale of goods in the course of export outside the territory of India; (iii) transfer of goods outside the State other than by way of sale; (iv) sale within the State of the Special Category Goods specified in Schedule III of the Act, on which tax is charged; (v) sale within the State of the goods other than Special Category Goods specified in Schedule III of the Act on which tax is charged; (vi) sale within the State of other goods.

## **46. Documentation of Purchases.**

- Every dealer liable to pay tax or liable to be registered under the Act and making the purchase within the State or from outside the State (including imports from outside the country) or receiving the goods on transfer/ consignment from outside the State, shall keep the details of such goods in Form XXIX, separately for - (i) goods purchased from outside the State including imports from outside the country; (ii) goods received on transfer / consignment from outside the State; (iii) Special Category Goods specified in Schedule III of the Act purchased from within the State; (iv) Capital Goods purchased from within the State on which tax has been paid and Input Tax Credit is claimed; (v) Goods other than Capital Goods and Special Category Goods specified in Schedule III of the Act, purchased from within the State on which tax has been paid and Input Tax Credit is claimed; and (vi) other goods purchased from within the State on which Input Tax Credit is not admissible or is not claimed.

# **Chapter XI**

## **Miscellaneous**

## **47. Method of Service.**

(1) The service of any notice, summons or order under the Act or the rules may be effected by any of the following methods, namely: (a) by giving or tendering a copy thereof to the dealer or person concerned or to his manager, munim, accountant or agent, or to one of his employees or to any adult member of his family residing with him; (b) [by registered post or speed post;] [Substituted for the words 'by registered post' vide Notification No. 557/2010 /181 (120)/XXVII(8)/2008, dated 31-12-2010.] (c) [by such courier services as may be approved by the Commissioner; or [Clause (c) & Clause (d) of sub-rule (1) of Rule 47 inserted vide Notification No. 557/2010 / 181 (120)/XXVII(8)/2008, dated 31-12-2010.] (d) by transmission of documents electronically including fax message or e-mail.] Provided that if, upon an attempt having been made to serve any such notice, summons or order by either of the abovesaid methods, the authority concerned has reasonable grounds to believe that addressee is evading service or that, for any other reason which in the opinion of such authority is sufficient, service cannot be effected by any of the above said methods, the said authority shall, after recording the reason therefore, cause the notice, summons or order to

be served by affixing a copy thereof -(i)if the addressee is dealer, on some conspicuous part the dealer's place of business or the building in which the dealer's place of business is located, or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or if the place where the dealer is known to have last carried on business : or the place where the dealer resides: or(ii)if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his office or resident is located;and such service shall be deemed to be as effectual as if it had made on the addressee personally.(2)When a process server, peon or any other employee of the Commercial Tax Department delivers or tenders any notice, summons or order to the dealer or addressee personally or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the person to whom the notice, summons or order is delivered or tendered to sign an acknowledgement of the service of the notice, summons or order.(3)Where the person to whom the notice, summons or order is tendered as aforesaid refuses to accept the same or refuses to sign the acknowledgement after its acceptance, the process server, peon or employee shall submit a report to the concerned authority stating facts about such refusal and the name and address of the person, if any, present at the time of such refusal. Such report shall be verified of both by the process server, peon or employee. The concerned authority may, having regarded to the facts and circumstances and after making such further enquiry in the matter, if any, as it thinks fit, consider such refusal to be proof of service.(4)When service is made by post, an acknowledgement purporting to have been signed by the addressee or his manager, munim, accountant or agent or employee or member of his family, or an endorsement by a postal employee that the member of his family refused to take delivery may be deemed by the concerned authority to be proof of service.(5)When the notice, summons or order is serviced by affixing a copy thereof in accordance with the first proviso to sub-rule (1) the official serving it shall return the original to the authority concerned with a report endorsement thereon or annexed thereto, stating that he so affixing the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified, and in whose presence the copy was affixed, the said official shall also obtain the signature or thumb impression of the person identifying the address residence or office or building or place of the business to his report.

#### **48. Power to summon witness.**

- The Assistant Commissioner, Deputy Commissioner, Joint Commissioner, Additional Commissioner, Commissioner and President and Members of the Commercial Tax Tribunal, as the case may be, shall have the same powers as are vested in a Court under the Code of Civil procedure, 1908, when trying a suit in respect of the following matters, namely, -(a)enforcing the attendance of any person and examining him on oath or affirmation:(b)Compelling the production of documents: and(c)Issuing commissions for the examination of witnesses:and any proceeding before any of the officers aforesaid shall be deemed to be judicial proceeding within the meaning of Section 193 and Section 228 of the Code of Criminal Procedure, 1973 and for the purposes of Section 196 of the Indian Penal Code, 1860.

## **49. Form of summons for the production of a document.**

- Summons for the production of a document or the attendance of any person shall be issued in Form XXX.

## **50. Appearance before any authority in proceedings.**

(1) Any person who is entitled or required to do anything under the provisions of the Act or to appear before any authority including the Appellate Tribunal in connection with any proceeding under the Act, otherwise than when required to attend personally for examination on oath or affirmation, may be represented by -(a) a relative or a person regularly employed by him; or (b) a legal practitioner, or an accountant as defined under sub-rule (2) of rule 2, or (c) a person who has, before his retirement from service, put in minimum fifteen years of service as an Assessing Authority or in a higher position in Sales Tax /Trade Tax/Commercial Tax Department of any State Government, and is entered in the list which the Commissioner shall maintain in that behalf, only if such relative, person employed, legal practitioner, accountant or tax practitioner is authorized by such person in writing and such authorization includes the authority to act on behalf of such person in such proceedings. (2) Where a lawyer or accountant is found guilty of misconduct in connection with any Commercial Tax proceedings by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any authorized agent or any other person is found guilty of misconduct or corruption by the Commissioner of Commercial Tax or any other officer authorised by him in this behalf, the Commissioner of Commercial Tax or such other officer, may direct by an order in writing and for reasons to be recorded therein that such person shall not be entitled, for such period as is stated in the order, to represent a dealer under these rules. (3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard. (4) Any person against whom any order of disqualification is made under this rule may within one month of date of communication of such order, appeal to the State Government to have the order cancelled or modified. Such order shall not take effect until the expiry of thirty days of the date of communication of such order or, where an appeal is preferred, until the disposal of the appeal. (5) The Commissioner may, at any time suo moto or on an application made to him in this behalf, revoke or modify any order made against the person under sub-rule (2) and thereon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.

## **51. Inspection of records and fee payable thereof.**

(1) An Assistant Commissioner, before whom any proceeding against a dealer under the Act or the Rules made thereunder is pending, may, in this discretion, allow such dealer to inspect the whole or any part of the record of such proceeding if an application to this effect is made by 2.30 p.m. on any working day. The application shall bear a court fee stamp of ten rupee. If the application is allowed, an inspection fee at the rate of two rupees for each hour or part of an hour shall be charged. Inspection in the same manner and on payment of the same charges, may also be allowed of the record of any proceeding before the Assistant Commissioner, which have been closed. (2) The dealer shall inspect the record in the presence of such official and between such hours as may be appointed

for the purpose by the Assistant Commissioner. He shall not be allowed to remove the record or any part thereof from the place of inspection, or to make any mark upon the record, or in any manner mutilate it, He shall also not be allowed to take a copy of any part of the record beyond taking down brief notes for reference.(3)Any dealer desiring to ascertain any particulars of a record which he can legitimately inspect shall, on presentation to the Assistant Commissioner of an application containing a full description of the record so far as is known to him, be entitled, if the application is sanctioned, to have search made and to have the information, if obtainable, given to him in writing signed by the record keeper, within ten days from the date of the application. All applications, whether sanctioned or refused, shall at once be entered in a register and the serial numbers of the register given on them by the record keeper. A fee of ten rupees on each application shall be leviable by means of a court fee stamp as soon as the order sanctioning the application is passed and the record keeper shall affix the stamp in the register and not on the application. He shall also cancel the stamp by punching it at its head, and also by writing or rubber-stamping the word "Cancelled" on it:(4)The provisions of sub-rule (1), sub-rule (2) and sub-rule (3) shall mutatis mutandis, apply to the courts of President and Members of the Commercial Tax Tribunal, the Additional Commissioner (Appeals) Commercial Tax and the Joint Commissioner (Appeals) Commercial Tax.

## **52. Fee for copy of record.**

(1)A copy of an order of assessment or penalty, other than the first copy thereof, shall be supplied to the dealer on his furnishing copying folios of value of ten rupees.(2)A copy of any order, statement or other record, other than an assessment or penalty order, may be given to a dealer on his furnishing copying folios of ten rupees.(3)(a)For urgent copy of any document, order, statement or record the fee shall be double of that prescribed in sub-rule (1) or sub-rule (2) as the case may be;(b)An applicant for urgent copy shall be entitled, if his application be presented in the forenoon of the day, to have his copy furnished to him, so far as may be possible, before the close of the same day. If application is presented in afternoon, the copy shall be similarly furnished by the forenoon of the following day, if possible;(c)where the document of which a copy is required is too lengthy or it is otherwise felt that it would be difficult to issue the copy within the time prescribed therefor, the applicant shall be given an option to elect his application being treated as an ordinary one, and where he so agrees, the difference between the fee paid by him and that prescribed for an ordinary copy shall be refunded, otherwise, the application shall be treated as urgent and given priority over ordinary applications;(4)Where a person applies for more than one copy of a document, order, statement or record and copies can be typed, the fee for the first copy shall be at the rate prescribed in sub-rule (1) or sub-rule (2) or sub-rule (3) of this rule, as the case may be, and each carbon copy upto a limit of four, half that rate.

## **53. [ Tax audit from the level of Assessing Authority. [Substituted vide Notification No. 557/2010/181(120)/XXVII(8)/2008, dated 31-12-2010.]**

- For the purpose of Tax audit under sub-section (9) of Section 25 of the Act, the selection of dealer or dealers shall be made in the manner as may be notified by the Commissioner.Provided that, for the purpose of tax audit, every year a minimum five percent and maximum ten percent dealers shall be selected from the total number of registered dealers.]

**54. [ Audit of Accounts. [Rule 54 inserted vide Notification No. 324/XXVII(8)/2008, dated 14-5-2008.]**

(1) Audit Report mentioned in sub-section (1) of Section 62 of the Uttarakhand (the Uttarakhand Value Added Tax Act, 2005) Adaptation and Modification Order, 2007 as amended by the Uttarakhand (the Uttarakhand Value Added Tax Act, 2005) (Amendment) Bill, 2008 shall be submitted in Form XXXII.]