

Uttarakhand Cess Rules, 2016

UTTARAKHAND

India

Uttarakhand Cess Rules, 2016

Rule UTTARAKHAND-CESS-RULES-2016 of 2016

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Uttarakhand Cess Rules, 2016 Published vide Notification No. 191/2016/17(120) 27(8)/2014, dated 2.3.2016, published in the Uttarakhand Gazette, Extraordinary, dated 2.3.2016, pp. 8-13 No. 191/2016/17(120) 27(8)/2014, dated 2.3.2016. - In exercise of the powers conferred by Section 9 of the Uttarakhand Cess Act, 2015 read with Section 21 of the Uttar Pradesh General Clauses Act, 1904 (Act No. 1 of 1904) (as applicable in Uttarakhand), and without any adverse affect to mutatis mutandis applicability of other Rules of Uttarakhand Value Added Tax Rules, 2005, the Governor is pleased to make the following rules to carry out the purposes of the said Act -

Chapter I Preliminary

1. Short title and commencement.

(1) These rules may be called the Uttarakhand Cess Rules, 2016. (2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires - (a) "Act" means the Uttarakhand Cess Act, 2015. (b) "Form" means the Forms annexed to these rules. (c) All other words and expressions used in these rules but not defined in the Act or these Rules, shall have the meanings respectively assigned to them in those Acts.

Chapter II Submission of Returns

3. Submission of Returns.

(1) Every dealer liable to pay cess, shall submit to the Assessing Authority a monthly return of his turnover in Form CESS-I, before the expiry of the next succeeding month. Provided that the Assessing Authority may, for adequate reasons to be recorded in writing, extend the time for filing such return. (2) In addition to the monthly return as prescribed in sub-rule (1), every dealer shall also submit to the Assessing Authority, an annual return of his turnover in Form CESS-II, on or before December 31 in the succeeding assessment year. (3) Before submitting the return under this rule the dealer shall, in the manner laid down in these rules, deposit the total Cess due under the Act on the turnover of sales disclosed in the return and shall submit to the Assessing Authority, along with the return, the proof of payment of Cess by e-payment or otherwise for the amount so deposited. (4) Every dealer liable to file a revised return for any CESS period under the provisions of Section 23 of the Uttarakhand Value Added Tax Act, 2005, shall submit within three months of the time prescribed for submitting the respective return, the revised return duly marked with red ink as "Revised Return for the month ending" (mentioning the necessary date) and duly signed by the person authorized under this rule to sign the return. (5) Every dealer shall include the turnover of all branches of business in Uttarakhand in the return submitted for the principal place of business. (6) Every return under these rules shall be signed and verified by the person authorized to sign the application for registration or in his absence by some person duly authorized by him in this behalf.

Chapter III

Depositing of the Proceeds of The Cess

4. Depositing of the Proceeds of the Cess.

(1) Every dealer, liable to pay cess, shall deposit the amount of cess due into the Government Treasury, in the same manner as an amount due under the Uttarakhand VAT Act, 2005, by e-payment or otherwise, on or before 20th day of every succeeding month, under such head of account as may be prescribed. (2) The proceeds of the cess, as required to be deposited under sub-rule (1), shall first be credited to the Consolidated Fund of the State and the State Government may, at the commencement of each financial year, after due appropriation as has been made by law, withdraw from the Consolidated Fund of the State and all amounts equivalent to the proceeds of cess realized by the State Government in the preceding financial year and shall place it to the credit of separately created funds as defined in sub-section (4) of Section 3 respectively. (3) The credits for such separately created Funds shall be expenditure charged on the Consolidated Fund of the State Government of Uttarakhand. (4) The amount so received in the Funds shall be utilized in such manner as the State Government may decide by formulating guidelines for application of respective Funds. Form Cess I Periodical Return

Original Revised (tick whichever is applicable)

01. TIN of the dealer

02. Office Name and Code of Sector/Range

03. Period of Return From To

04. Assessment Year

05. Name & Address of dealer Name Address

"Declaration of Turnover and Cess"

SI. No.	Name of Commodity	Basic Sale Value/Unit (on which CESS is chargeable)	CESS Rate	"NET CESS PAYABLE"
(i)			@	
(ii)			@	
(iii)			@	
.....			@	

06. Total

"Payment of CESS & Other Dues"

SI. No.	A/c Head	CIN No.	CIN Date	Bank's Name & Address	MICR Code of Bank	CESS Deposited (Rs)
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i.

ii.

07. CESS Total
Deposited (i+ii+.....)

i. (L. Fee)

08. Late Fee Deposited Total

i.

ii.

09. Interest & Other Dues Deposited Total (i+ii+.....)

Total Amount Deposited (07+08+09)

(In words)

Declaration I.....S/o.....am authorized to sign this return and I do hereby declare and verify that, the information and particulars given in this return are true and complete and nothing has been wilfully omitted or wrongly stated and that all the required annexures and challans are enclosed/attached. Sign. of Authority Signatory.....

Name of Authority Signatory..... Father's

Name..... Status Code of Authorised Signatory.....

Dated.....Form Cess II Annual Return

Original Revised (tick whichever is applicable)

01. TIN of the dealer

02. Office Code of Sector/Range Name of office Code

03. Period of Return From To

04. Assessment Year

05. Name & Address of dealer Name Address

"Computation of own Final Assessment of amount of Cess Due"

SI. No.	Name of Commodities	Sch. No.	SI. No. in Sch.	Basic Sale Value/Unit (on which CESS is chargeable)	Rate of CESS	NET CESS	Remark
i.							
ii.							
iii.							
.....							
6.	Total (i+ii+.....)						
7.	CESS deposited as per Periodical Returns						
8.	Differential CESS [06-07]						
9.	Refund Claimed of Net CESS in excess [07-06]						

Payment of Differential CESS, Interest, Late Fees and Other Dues

SI. No.	A/c Head	CIN No.	CIN Date	Bank's Name & Address	MICR Code of Bank	CESS Deposited (Rs)
i.						
ii.						
.....						
10.	CESS Deposited			Total (i+ii+.....)		
i.	(L. Fee)					
11.	Late Fee Deposited			Total (i+ii+.....)		
i						
ii.						
12.	Interest & Other Dues Deposited			Total (i+ii+.....)		
13.	Total Amount Deposited (10+11+12)					
(in words)						

Declaration I.....S/o..... am authorized to sign this return and I do hereby declare and verify that, the information and particulars given in this return are true and complete and nothing has been willfully omitted or wrongly stated and that all the required annexures and challans are enclosed/attached. Sign. of Authorised Signatory.....Name of Authorised Signatory.....Father's Name.....Status Code of Authorised Signatory.....Dated.....