

THE  
UTTARANCHAL  
VALUE ADDED TAX  
RULES, 2005

# THE UTTARANCHAL VALUE ADDED TAX RULES,2005

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In pursuance of the provisions of clause(3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Uttaranchal Mulya Vardit Kar Niyam, 2005 notified by Notification No.1126 /XXVII(5)/VAT/2005 dated September 23 ,2005, for general information.

**UTTARANCHAL SHASAN**  
**VITTA, KAR AVAM NIBANDHAN VIBHAG**  
NO. 1126 /XXVII(5)/VAT/2005  
DEHRADUN:: DATED September 23 ,2005.

In exercise of the powers conferred by section 71 of the Uttaranchal Value Added Tax Ordinance, 2005(Ordinance no. 03 of 2005)read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (Act no.1of 1904), the Governor is pleased to make following rules to carry out the purposes of the said Ordinance.

The Governor, being satisfied that circumstances exist which render it necessary for him to take immediate action, is further pleased under proviso of sub-section (3) of section 71 of the said Ordinance to make these rules without previous publication.

**THE UTTARANCHAL VALUE ADDED TAX RULES,2005**

**CHAPTER I**  
**PRELIMINARY**

**1: Short title:**(1)These rules may be called The Uttaranchal 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)"Ordinance "means the Uttaranchal Value Added Tax Ordinance,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) and Additional Commissioner (Appeal);

(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 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 or a Commercial Tax Officer Grade II 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
- (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 Grade- II appointed by the Commissioner;

(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;

(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 rule3;

(12)" 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;

(13)" Section" means a section of the Ordinance;

(14) " Treasury " means a Government Treasury in Uttaranchal and includes a sub- treasury;

(15) " Tribunal" means an Appellate Tribunal constituted under the Ordinance;

(16)"Zone" means the area within the jurisdiction of Additional Commissioner as notified under sub-rule (1) rule 3;

(17) Words and expressions used but not defined in these rules and defined in the Ordinance, shall have the same meanings respectively as assigned to them in the Ordinance.

## 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 Grade-2 in a circle, the Commissioner shall determine the respective jurisdiction of each within that circle.

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 Ordinance or these rules;

(2)Consistent with the provisions of the Ordinance and these rules, the Commissioner shall have superintendence over all officers and persons employed in the execution of the Ordinance 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 Ordinance and for regulating the procedure to be followed in carrying out the provisions of the Ordinance 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 Ordinance 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 Grade-2 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.

(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 Ordinance or these rules or as may, consistent with the Ordinance or these rules, be conferred on or assigned to them.

(8) All officers and persons employed for the execution of the Ordinance 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 Ordinance 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 Uttaranchal, and such dealer carries on business at only one place in Uttaranchal 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 Uttaranchal, and such dealer carries on business at more than one place in Uttaranchal he shall declare one of his places of business in the State as the principal place of business in Uttaranchal 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 Ordinance 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:**

(1) Every dealer who is required to be registered under section 15 or section 16 of the Ordinance shall submit an application for registration under sub-section (2) of section 17 to the Assistant Commissioner in Form I. The application shall be accompanied by copies of passport size photographs of the proprietor, or each adult male partner of the firm, or of each adult male co-parcener of the Hindu Undivided Family, as the case may be, duly attested by a lawyer or a Gazetted officer, and shall be under the signature of –

- (a) the proprietor or a person having due authority to act on behalf of such proprietor in case of an individual ; or
- (b) the partner, in the case of a firm; or
- (c) the karta, in the case of a Hindu Undivided Family ;or
- (d) the Managing Director or any person authorized by the Board of Directors, in the case of a limited Company ;or
- (e) the president or the secretary, in the case of a Society or Club or Association; or
- (f) the Head of the Office or any other officer duly authorized by him, in the case of a department of a State Government or the Central Government ; or
- (g) in any other case, by the dealer himself or by the principal officer, or any other officer, duly authorized by him, of the authority or body, as the case may be:

Provided that the Assessing Authority may require a dealer who is deemed to be a registered dealer as per provisions of sub-section (6) of section 15 of the Ordinance, to furnish all or any information as per Form I above, and such dealer whenever so required shall furnish correct, complete and true information.

2) A dealer who under the provisions of the Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaptation & Modification Order, 2002, holds a registration certificate or provisional

registration certificate on the date immediately preceding the date of commencement of the Ordinance and to whom sub-section (7) of section 15 of the Ordinance applies, shall present application for Voluntary registration under the Ordinance, to the Assistant Commissioner in Form I (A).

(3) Each application for registration shall be accompanied by satisfactory proof of deposit of fee and penalty specified in the Ordinance, where payable.

(4) Each application for registration shall be accompanied by –

(a)(i) Attested copy of Partnership Deed and Letter of Authority from all the partners in favour of the applicant, in case of a Firm;

(ii) Attested copies of Article of Association and Memorandum of Association and Letter of Authority by the Board of Directors in favour of the applicant, in case of a Limited Company;

(iii) Attested copy of Resolution of Appointment as President or Secretary, in case of a society or club or association.;

(iv) Attested copy of deed or relevant document in case of a Trust, Receiver or Guardian of a minor or an incapacitated person :

(v) Authority of Head of Office or the Principal Officer in case of body carrying on business; and

(b) Specimen signatures and photograph of the applicant duly attested.

(5) An application for registration shall be made within thirty days of the date on which the dealer becomes liable to registration.

(6) 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 Assistant Commissioner in whose jurisdiction such principal place of business is situated.

(7) Where a dealer is required to furnish any information regarding change of business as per the provisions of sub-section (11) of section 17 he shall furnish the information within thirty days of the occurring of such events, under the signatures of the person or the dealer referred to in sub-rule (1) above, duly attested by a lawyer 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 such other person was liable to pay after the change has taken place, 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.

**8: Fees for Registration and its Renewal:**

(1)The dealer shall furnish along with the Application for Registration satisfactory proof of deposit of a fee of rupees two hundred:

Provided that in case of a dealer covered under sub- section (2) of section 15, no fees shall be payable if the dealer has already deposited the fees for the relevant period.

(2)If the dealer makes an application for registration after the expiration of the period prescribed, and submits along with the application for registration a satisfactory proof of deposit in addition to the fee specified in sub- rule (1), a late fee of one hundred rupees for every month of delay or part thereof, he shall be granted registration from the date he presents his application for registration.

(3) Subject to the provisions under section 17 of the Ordinance, the registration granted to a dealer shall remain in force if he deposits a fee of one hundred rupees in the prescribed manner, along with an application in Form I (B), before the commencement of the assessment year to which the fee relates, failing which the certificate of registration 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, his registration shall be renewed from the date he deposits the renewal fees;

Provided further that the registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Ordinance, if the dealer deposits an amount of one thousand rupees in lump sum as renewal fee in the prescribed manner before the renewal of registration 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.

**9: Grant of Registration Certificate:**

(1)If the Assessing Authority 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.

(2) If the Assessing Authority 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 may, after serving on the dealer a notice to show cause, reject the application.

(4) Every Registration Certificate in Form II 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 – with first 2 digits as an index mark that may be assigned to that Sector by the Commissioner, and 5 digits shall indicate the serial number which shall be consecutive for all dealers in a Sector according to the entry in the Register of Registered Dealers.

(c) Check digits in 2 characters as may be worked out by the Commissioner

(5) The Assessing Authority 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 or renewed 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 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: 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 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 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 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 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:**

(1) Every dealer liable to tax other than those covered under sub-rule (2) shall before the expiry of the next succeeding month, submit to the Assessing Authority monthly return of his turnover in Form III.

(2) Every dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of the Ordinance, he shall submit to the Assessing Authority an application in Form XXXI within 15 days of the commencement of the Assessment year, and shall submit to Assessing Authority a return of his turnover in Form III giving information in respect of such category of goods in which he carries on business, in the following manner-

(a) when the turnover in the preceding year exceeded 25 lakh rupees a monthly return before the expiry of the next succeeding month,

(b) when the turnover in the preceding year exceeded 10 lakh rupees but did not exceed 25 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned, and

(c) when the turnover in the preceding year was up to 10 lakh rupees, an annual return within a month of the expiry of the relevant assessment year;

Provided that the return for the month of February shall be submitted to the Assessing Authority on or before the twentieth day of March.

Explanation: Turnover for the purpose of this Rule means the gross turnover of sales within the State excluding sale of goods specified in Schedule II(C) and Schedule III of the Ordinance.

(3) Every dealer liable to pay tax and file the return in Form III, shall submit along with the return-

- (a) information in Annexure I of Form III in respect of turnover of sales according to the commodity code numbers notified by the State Government from time to time in respect of each category of goods in which he carries on business ,
- (b) information in Annexure II of Form III in respect of purchase within the State of the goods on which input tax credit is claimed in the return,
- (c) information in Annexure II of Form III separately in respect of purchase within the State of capital goods on which input tax credit is claimed.

(4) Notwithstanding any thing contained in sub- rule (1) or sub- rule (2) or sub-rule(3) –

- (a) a dealer to whom clause (e) (i) of sub-section (7) of section 3 applies, shall submit such returns within a month of the expiry of each month during the assessment year in which business is commenced,
- (b) a dealer to whom clause (e) (ii) of sub-section (7) of section 3 applies, shall submit such return for the quarter or month, as the case may be, in which business is discontinued within fifteen days of the date of such discontinuance.

(5) Before submitting the return under this Rule the dealer shall, in the manner laid down in these rules, deposit the total tax due under the Ordinance on the turnover of sales or purchases or both, as the case may be, disclosed in the return and shall submit to the Assessing Authority along with the return the treasury challan for the amount so deposited:

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, Uttaranchal 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 Ordinance.

(6) Every dealer liable to file a revised return for any tax period under the provisions of section 23 shall submit within the prescribed time the revised return duly marked with red ink as " Revised Return for the month / quarter ending -----"(mentioning the necessary date) and duly signed by the person authorized under this Rule to sign the return.

(7) Every dealer liable to pay tax shall submit to the Assessing Authority, in addition to returns for the tax periods, an annual return of his turnover in Form IV on or before

December 31 in the succeeding assessment year, containing the following particulars and accompanied by supporting documents, including –

- (a) particulars of turnover of purchase, sale and other transactions and value of opening and closing stocks: and
- (b) portions marked "Original" of such declarations, certificates and such other evidence on which such dealer relies in support of his returns ; and
- (c) computation of his own assessment of amount of tax due from him on the basis of such returns including claim for input tax credit ; and
- (d) proof of payment of the additional amount of tax admitted as due and interest due as per his own calculation; and
- (e) such other particulars, documents and statements as may be prescribed:

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 for the period of his business during the relevant year within 60 days from the date of cessation of business;

Provided further that the Assessing Authority may for adequate reasons to be recorded in writing, extend the time for filing such return.

(8) Every dealer shall include the turnover of all branches of business in Uttaranchal in the return submitted for the principal place of business and shall send intimation thereof to each Assessing Authority concerned.

(9) Every return under these rules shall be signed and verified by the person authorized to sign the application for registration under rule 7 or in his absence by some person duly authorized by him in this behalf.

### **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, 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.

(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 Ordinance 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 Uttaranchal 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 Ordinance, 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 Ordinance.

(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 Ordinance 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 Ordinance, 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 of the Ordinance.

**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 Ordinance;
- (c) the amount representing the value of the goods on the sale or purchase where tax has been levied or is liable under the Ordinance 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 sub-contractor is a registered dealer liable to tax under the Ordinance and that such amount is included in the return of turnover filed by such sub-contractor under the provisions of the Ordinance;

(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 subrule (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 Ordinance; 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 Ordinance 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 Ordinance or on the date of registration as per sub-section (5) of section 6 of the Ordinance, shall be submitted by the dealer within 30 days of the relevant date.

(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 Ordinance, 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 31<sup>st</sup> 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 Ordinance.

(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 31<sup>st</sup> 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 31<sup>st</sup> 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 Ordinance 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 Ordinance 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 Ordinance, 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

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 Ordinance.

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 sub- treasury 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.

**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 Ordinance, 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: Provisions relating to Tax Deduction at source :**

(1)Every dealer or person liable to recover tax by way of tax deduction at source under the provisions of section 35 of the Ordinance, shall submit to the Assessing Authority for the quarter ending June30, September30, December31 and March 31 within a month of the expiry of the quarter concerned, a return in Form III (A) and the detailed information in respect of such payments and deductions in Annexure I thereof.

(2) Such dealer or person shall submit to the Assessing Authority, in addition to returns for the tax periods, an annual return of his turnover in Form IV (A) on or before December 31 in the succeeding assessment year, accompanied by proof of payment of the additional amount of tax admitted as due and interest thereon and such other particulars, documents and statements as may be prescribed:

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(A) for the period of his business during the relevant year within 60 days from the date of cessation of business;

Provided further that the Assessing Authority may for adequate reasons to be recorded in writing, extend the time for filing such return.

(3)(a) Such dealer or a person shall issue to the dealer or the person concerned from whom tax has been deducted, a certificate in Form VIII regarding the amount of tax deducted.

(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, shall treat the amount to have been deposited by the dealer / person in whose favour the certificate has been issued.

## 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 Uttaranchal, 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 Uttaranchal Value Added Tax Ordinance, 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 Ordinance 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 Ordinance, 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 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner before or within six months before the commencement of the Uttaranchal Value Added Tax Ordinance, 2005 shall also be valid for transaction 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 more than one transaction of purchase or sale, of more than one assessment year and of value more than rupees five lakhs.

(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 Assistant Commissioner 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 dealer unless it is furnished in a declaration form duly obtained by such purchasing dealer from the Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner.

(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 resubmitting the same within the period allowed by the Assistant Commissioner, 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.

**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 Ordinance and the conditions as the State Government may, by notification in the Gazette, prescribe.

**CHAPTER VII**  
**ESTABLISHMENT OF CHECKPOSTS 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:**

(1)A registered dealer or a person other than a registered dealer desirous 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.

(2)The Assessing Authority to whom declaration or certificate is submitted for endorsement shall, after satisfying itself about their correctness and completeness sign and stamp them with its official seal, retain the original portion of the declaration of the certificate and return to the registered dealer or the person other than the registered dealer, as the case may be, the duplicate portion thereof after endorsing thereon a receipt for the retained original portion . The Assessing Authority may, at its discretion, direct the dealer or the person concerned to furnish copies of bill or cash memo or challan or invoice received by him from the selling dealer or the consignor of the other State for verification of the contents of the declaration or the certificate.

(3)The provisions of rule 26, rule 27 and rule 30 except sub–rule (1), sub-rule (6),sub-rule (8)and sub-rule(11)and of Rule 31 except sub–rules (1) and sub-rule (6) thereof shall, mutatis mutandis apply in regard to the declaration or, as the case may be, certificate referred to in sub – rule (1).

**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 FormXVI, 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 authorized under rule50 .

- (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.

### **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 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.

### **32: Issue and submission of Transport Memo:**

- (1) The Transport Memo shall be in Form XXII, to be issued by the Assessing Authority in duplicate.
- (2) No blank form shall be issued except on payment of fee by the dealer at the rate of rupee one per form.
- (3) Dealer shall duly fill in the Form and issue the original copy to the owner/driver/person -in-charge of the vehicle. and it shall be carried along with the goods.
- (4) Dealer shall keep the account of used form, retain its duplicate copy and give the details to the Assessing Authority as and when asked by him.
- (5) Owner or in charge of the vehicle, shall duly fill and deliver the original copy of the Form to the purchasing dealer at the time of delivery of such goods.
- (6) The purchasing dealer shall retain the original copy of the Form safely till the completion of assessment proceeding and shall produce it as and when demanded by the Assessing Authority.
- (7) The provision of sub- rule (2) to sub-rule (5), sub-rule (7), sub-rule (9), sub-rule (10) and sub-rule (13) to sub-rule (16) of rule 30 shall mutatis mutandis apply to a form issued under this rule.

### **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 Ordinance;

(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 re-auctioned 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 Ordinance.

(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 water-mark 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 Ordinance, 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, Grade –II to perform the functions of Departmental Representative before the Joint Commissioner (Appeal); or

(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 judgment 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 Ordinance, 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner .

(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 sub-treasury, 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 Assistant Commissioner in writing that the refund voucher should not be crossed, it may be made uncrossed 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 uncrossed 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 Assistant Commissioner for its revalidation. The Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner 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 Assistant Commissioner for issue of a duplicate voucher. The Assistant Commissioner, 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 Assistant Commissioner 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 Assistant Commissioner.

(13) The book of refund voucher, adjustment voucher and of the Advice Note shall be kept in the personal custody of the Assistant Commissioner 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 Assistant Commissioner, and sent to the Treasury Officer. The Treasury Officer shall verify the refunds and return the statement to the Assistant Commissioner.

(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 Ordinance, 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 Ordinance.

(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 Ordinance.

(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 Ordinance.

**43: Special provision for Refund :**

Refund shall 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, as may be specified in such notification.

## **CHAPTER X**

### **ACCOUNTS**

#### **44: Accounts to be maintained :**

Every dealer liable to pay tax or liable to be registered under the Ordinance, 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 Ordinance.

(2) Such dealer shall keep Register(s) of Sales in Form XXVIII . It shall be maintained 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 Ordinance, on which tax is charged;
- (v) sale within the State of the goods other than Special Category Goods specified in Schedule III of the Ordinance on which tax is charged;
- (vi) sale within the State of other goods.

#### **46: Documentation of Purchases:**

(1) Every dealer liable to pay tax or liable to be registered under the Ordinance and making the purchase within the State or from outside the State (including imports from outside the country) and receiving the goods on transfer/ consignment from outside the State, shall keep Register(s) of Purchases in Form XXIX.

(2) The Register of Purchases shall be maintained 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 Ordinance 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 Ordinance, 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 Ordinance 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:

Provided that if, upon an attempt having been made to serve any such notice, summons or order by either of the above –said 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 Ordinance or to appear before any authority including the Appellate Tribunal in connection with any proceeding under the Ordinance, 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 Ordinance 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 2.30p.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:Repeal and Savings:**

The Uttaranchal (the Uttar Pradesh Trade Tax Rules,1948) Adaptation and Modification Order,2002 is hereby repealed from the date of the commencement of these rules:

Provided that such repeal shall not affect the previous operation of the said rules and anything done or any action taken under the said rules shall be valid and always be deemed to have been valid during the period that was in force, notwithstanding the repeal of the rules, subject to the terms and conditions as per the provisions of section 79 and section 80 of the Ordinance.

**FORM I**

(See sub-rule (1) of rule 7)

**APPLICATION FOR REGISTRATION/ VOLUNTARY REGISTRATION UNDER SECTION 15 OR SECTION 16 OF THE UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005.**

To,

The Assessing Authority, Commercial Tax  
Sector \_\_\_\_\_ Circle \_\_\_\_\_

- 1-(a) Name of applicant: -----  
 (b) Father's /Husband's name: -----  
 (c) Residential address: -----  
 -----  
 (d) Status in business : -----  
 2-Name and style of business -----  
 3- Principal place of business :-----  
 in Uttaranchal with -----  
 complete address: Tel.Ph.No.-----Fax-----e-mail-----  
 4- Name and address of -----  
 Registered/Head office, -----  
 if situated outside -----  
 Uttaranchal with Sales Registration No.(State)------(C.S.T.)-----  
 Tax Registration Nos. Tel.Ph.No.-----Fax-----e-mail-----

5-Name and address of all other places of business including depots and branches in Uttaranchal:

Sl. No.	Address of business place	Name and complete address of owner of the premises	Telephone number	If rented premises	
				Amount of rent per month	Date from which taken on rent
1-					
2-					
3-					
4-					

6-Name and address of all other places of business including depots and branches outside Uttaranchal:

Sl. No.	Address of business place	Name and complete address of owner of the premises	Telephone number	If rented premises	
				Amount of rent per month	Date from which taken on rent
1-					
2-					

3-					
4-					

7-Location of factories, workshops, godowns, ware houses etc.:

Sl. No.	Purpose (factory/workshop etc.)	Address	Name and address of owner of the premises	Telephone number	If rented premises	
					Amount of rent per month	Date from which taken on rent
1-						
2-						
3-						
4-						
5-						
6-						

8-Nature of business (a) Manufacturer (b) Importer (c) Trader( wholesale) (d) Trader ( retail) ( Tick which may be applicable) (e) Purchasing Commission Agent (f) Selling Commission Agent (g) Exporter (h) Distribution of Electrical Energy (i) Works contract (j) Lesser (Transfer of right to use goods) (k) Others

9-Broad categories of goods (with commodity code)in which business is carried on:

N at ur e of Sa le s	Na tur e of Bu sin ess	In own account						In capacity of Commission Agent			
		After manufacture		After purchase				Purchasing Commission Agent		Selling Commission Agent	
				Within Uttaranchal		From outside Uttaranchal					
Code	Com m.	Code	Com m.	Code	Com m.	Code	Com m.	Code	Com m.		
(a)Inside Uttaranchal											
(b)In the course of Inter-state trade											
(c) In the course of Exports outside India											

(d) Through Consignme nt outside Uttaranchal										
--	--	--	--	--	--	--	--	--	--	--

10- Initial Capital Investment (in words) Rs.-----  
(in case of old business, specify investment  
on the first day of current financial year)

11- Date of commencement PURCHASE-----SALE-----WORKS CONTRACT-----  
of business:

12- Total amount of sale and purchase of goods PURCHASE SALE  
(i) During current year  
(Estimated/Actual)  
(ii) During last year  
(if old business )

13- Estimated annual turnover of sale of goods :-----

14- Details of banks with whom account is maintained or through which transactions are  
ordinarily carried on :

Sl. No.	Name of Bank	Branch address	Nature of Account	Account Number	Remarks
1-					
2-					
3-					
4-					

15-(a) Accounts maintained in: Computerised system Manual system  
(Tick which is applicable)

(b) Accounting year From -----To-----

(c) Name of books of account -----  
ordinarily maintained : -----

(d) Address of places where books of accounts are / will be ordinarily kept

(i) for current year -----

(ii) for previous years -----

16- Registration Number (if any ) (i) Under Uttaranchal Trade Tax Ordinance -----  
(ii) Under Central Sales Tax Act -----  
(iii) Under Central Excise & Tariff Act -----  
(iv) PAN under Income Tax Act -----  
(v) Under Companies Act -----  
(vi) Importer/Exporter Code -----

17- Details of deposit of Registration fees (including late fee, if any ) (a) Treasury challan No. -----Dated -----  
Amount Rs.------(Registration fees -----Late fee-----)  
Name of Bank (with Branch)/ -----  
Treasury or Sub-Treasury -----

18- Details of annexure (See rule 7 and also foot note at the end of the Form)

(i) Details of Proprietor/ Partners/ Members and Karta of Joint Hindu Family/ Trustee/  
Receiver or Guardian of a minor or incapacitated person/Directors and Principal Officers of

Private Limited Company or Public Limited Company (as the case may be) in Annexure-I or Annexure-II (Total-----sheets.)

(ii)-----  
(iv)-----

(iii)-----  
(v)-----

Passport size  
photograph of  
the applicant to  
be affixed

DECLARATION

I, -----(applicant) do hereby declare that the particulars furnished in this application are true and complete to the best of my knowledge and belief, and no material particular has been concealed.

Place :-----

Signature of the applicant -----  
Name :

-----  
Dated:-----

Status in business -----

(SEAL)

WITNESS:

Signature (1) ----- (2) -----

Name: -----

Parentage: -----

-----

Full address: -----

-----

-----

Signature and details of the person  
who has attested signature and  
photograph of the applicant

Signature: -----

Name: -----

Status: -----

(SEAL)








(Annexure-to Application for Registration)

Details of particulars of Proprietor/ Partners/ Members and Karta of Joint Hindu Family/ Trustee/ Receiver or Guardian of a minor or incapacitated person or (as the case may be):

PHOTOGRAPH  
(Passport size)  
to be affixed

(A) Personal details -

1-Full name	
2- Father's / Husband's name	
3- Date of birth/ Age	
4-Present residential address	
5-Permanent residential address	
6- Status in business and extent of interest	
7-PAN under Income Tax Act	

(B) Details of other business in Uttaranchal in which the person has any interest :

1-Name and style of business	
2-Full address of principal place of business	
3-Nature of business	
4-Sale Tax Registration No. with Circle /Sector where registered	
5- Any arrears against business establishment	

(C) Details of all immovable properties owned or in which the person has any interest:

1-Description of property (House No./Khasra No./ Mohalla /Village/Town/ Tahsil/District	
2-Nature and extent of interest in property	
3-Estimated value of such interest	

Signatures and Photographs Attested

Signature -----

Name -----

Status -----

Signature-----

Name -----

Status -----

Date-----

Note:-Copy of document in support of the ownership of the property should be attached.

**ANNEXURE-II (Form-I)**  
(Annexure-to Application for Registration)

Details of particulars of Directors and Principal Officers of Private Limited Company or Public Limited Company (as the case may be):

PHOTOGRAPH (Passport size) to be affixed
--

(A) Personal details -

1-Full name	
2- Father's / Husband's name	
3- Date of birth/ Age	
4-Present residential address	
5-Permanent residential address	
6- Status in business and extent of interest	
7-PAN under Income Tax Act	

(B) Details of other business in Uttaranchal in which the person has any interest :

1-Name and style of business	
2-Full address of principal place of business	
3-Nature of business	
4-Sale Tax Registration No. with Circle /Sector where registered	
5- Any arrears against business establishment	

Signatures and Photographs Attested

Signature -----  
 Name -----  
 Status -----

Signature-----  
 Name -----  
 Status -----  
 Date-----

Note:-Copy of document in support of the ownership of the property should be attached.

**FORM I (A)**  
 (See sub-rule (2) of rule 7 )

APPLICATION FOR ISSUE OF VOLUNTARY REGISTRATION UNDER SUB-SECTION (7) OF SECTION 15 OF THE UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005 TO A DEALER REGISTERED UNDER UTTARANCHAL (THE UTTAR PRADESH TRADE TAX ACT, 1948) ADAPTATION AND MODIFICATION ORDER, 2002

To,

The Assessing Authority, Commercial Tax

Sector \_\_\_\_\_ Circle \_\_\_\_\_

- 1-(a) Name of applicant: -----  
 (b) Father's /Husband's name: -----  
 (c) Residential address: -----  
 -----  
 (d) Status in business : -----

2-Name and style of business -----

3- Principal place of business :-----  
 in Uttaranchal with -----  
 complete address: Tel.Ph.No.-----Fax-----e-mail-----

4-Details of Registration under Uttaranchal (the Uttar Pradesh Trade Tax Act,1948) Adaptation and Modification Order,2002  
 (a)Registration No. -----  
 (b)Valid upto -----

5-Period for which Registration Certificate under Uttaranchal Value Added Tax Ordinance, 2005 is required  
 From -----To-----

6-Details of deposit of Registration fees (including late fee, if any )  
 (a)Treasury challan No. -----Dated -----  
 Amount Rs.----- (Registration fees -----Late fee-----)  
 Name of Bank (with Branch)/ -----  
 Treasury or Sub-Treasury -----  
 OR  
 (b)No fees is required to be deposited as the Registration Certificate is valid upto -----.

Passport size  
 photograph of  
 the applicant to  
 be affixed

DECLARATION

I, -----(applicant) do hereby declare that –

(a) the dealer is NOT LIABLE to pay tax from -----(date of commencement of the Ordinance) under the provisions of Uttaranchal Value Added Tax Ordinance, 2005, but wants to retain the Certificate of Registration voluntarily and accept the liability of payment of tax with effect from the said date:

AND

(b) there is no change in the details of business which were furnished in the previous Application for Registration /Application for Renewal of Registration on the basis of which Registration was granted /renewed under Uttaranchal ( the Uttar Pradesh Trade Tax Act,1948)Adaptation and Modification Order,2002,upto -----:

or

the particulars of changes in the details of business which were furnished in the previous Application for Registration /Application for Renewal of Registration on the basis of which Registration was granted /renewed under Uttaranchal ( the Uttar Pradesh Trade Tax Act,1948)Adaptation and Modification Order,2002,upto -----,; are being enclosed in two copies as annexure to this application.

I further certify that the particulars furnished in this application are true and complete to the best of my knowledge and belief, and no material particular has been concealed.

Place :-----

Signature of the applicant -----  
Name :

-----  
Dated:-----

Status in business -----  
(SEAL)

WITNESS:

Signature (1) ----- (2) -----

Name: -----

Parentage: -----

-----

Full address: -----

-----

-----

-----

Signature and details of the person  
who has attested signature and  
photograph of the applicant

Signature: -----

Name: -----

Status: -----

(SEAL)

**FORM I(B)**

(See sub-rule (3) of rule 8 )

APPLICATION FOR RENEWAL OF CERTIFICATE OF REGISTRATION UNDER THE  
UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005.

To,

The Assessing Authority, Commercial Tax

Sector \_\_\_\_\_ Circle \_\_\_\_\_

- 1-(a) Name of applicant: -----  
(b) Father's /Husband's name: -----  
(c) Residential address: -----  
-----  
(d) Status in business : -----
- 2-Name and style of business -----
- 3- Principal place of business :-----  
in Uttaranchal with -----  
complete address: Tel.Ph.No.-----Fax-----e-mail-----
- 4-Registration number: 05-----
- 5-Period of validity From-----To-----
- 6-Period for which renewal From----- To-----  
of Certificate of Registration  
is applied for
- 7- Details of deposit of Treasury challan No. -----Dated -----  
Registration fees Amount Rs.----- (Registration fees -----Late fee-----)  
(including late fee, if any ) Name of Bank (with Branch)/ -----  
Treasury or Sub-Treasury -----

Passport size  
photograph of  
the applicant to  
be affixed

DECLARATION

I, ----- (applicant) do hereby  
declare that –

(a) there is no change in the details of business which were furnished in the  
previous Application for Registration /Application for Renewal of  
Registration on the basis of which Registration was granted /renewed under  
Uttaranchal Value Added Tax Ordinance, 2005, upto -----;

OR

(b)the particulars of changes in the details of business which were furnished in the previous Application for Registration /Application for Renewal of Registration on the basis of which Registration was granted /renewed under Uttaranchal Value Added Tax Ordinance, 2005, upto -----,are being enclosed in two copies as annexure to this application.

I further certify that the particulars furnished in this application are true and complete to the best of my knowledge and belief, and no material particular has been concealed.

Place :-----

Signature of the applicant -----

Name :

-----

Dated:-----

Status in business -----

(SEAL)

WITNESS:

Signature (1) ----- (2) -----

Name: -----

Parentage: -----

-----

Full address: -----

-----

-----

-----

Signature and details of the person  
who has attested signature and  
photograph of the applicant

Signature: -----

Name: -----

Status: -----

(SEAL)



**FORM I (C)**

(See sub-rule (1) of rule 12 )

**APPLICATION FOR REGISTRATION OF A CASUAL DEALER UNDER THE  
UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005.**

To,

The Assessing Authority, Commercial Tax  
Sector \_\_\_\_\_ Circle \_\_\_\_\_

1-(a) Name of applicant: -----  
(b) Father's /Husband's name: -----  
(c) Residential address: -----  
-----

(d) Status in business : -----

2-Name and style of business -----

3- Principal place of business :-----  
in Uttaranchal with -----  
complete address: Tel.Ph.No.-----Fax-----e-mail-----

4- Name and address of -----  
Registered/Head office, -----  
if situated outside -----  
Uttaranchal with Sales. Registration No.(State)------(C.S.T.)-----  
Tax Registration Nos. Tel.Ph.No.-----Fax-----e-mail-----

5-Name and address of all other places of business including depots and branches in  
Uttaranchal:

Sl. No.	Address of business place	Name and complete address of owner of the premises	Telephone number	If rented premises	
				Amount of rent per month	Date from which taken on rent
1-					
2-					
3-					
4-					

6- Details of particulars of Proprietor/ Partners/ Members and Karta of Joint Hindu Family/  
Trustee/ Receiver or Guardian of a minor or incapacitated person (as the case may be):

Sl No.	Name	Father's/Husband's name	Age	Permanent residential address	Signature
1					
2					
3					

4					
---	--	--	--	--	--

7-Period for which From -----To-----

Registration is required:

8-Details of deposit of (a)Treasury challan No. -----Dated -----  
 Registration fees Amount Rs.----- (Registration fees -----Late fee-----)  
 (including late fee, if any ) Name of Bank ( with Branch)/ -----  
 Treasury or Sub-Treasury -----

Passport size  
 photograph of  
 the applicant to  
 be affixed

DECLARATION

I, -----(applicant) do hereby declare that the particulars furnished in this application are true and complete to the best of my knowledge and belief, and no material particular has been concealed.

Place :-----

Signature of the applicant -----

Name :

-----

Dated:-----

Status in business -----

(SEAL)

WITNESS:

Signature (1) ----- (2) -----

Name: -----

Parentage: -----

-----

Full address: -----

-----

-----

Signature and details of the person who has attested signature and photograph of the applicant

Signature: -----

Name: -----

Status: -----

(SEAL)

**Annexure I (Form I(C))**

- 1-Name of the dealer -----  
and address -----  
2-Nature of business : -----  
3- Description of goods in which business is carried on and the value of stock -in –hand at the  
time of commencement of business

Sl. No.	Broad category of goods		Stock of goods purchased within the State	Stock of goods purchased / received from outside the State
	Code No.	Commodity		
1-				
2-				
3-				
4-				
5-				
Total				

- 4- Tentative period of business : From-----To-----  
5- Estimated turnover of sale of goods Rs.-----  
6-Estimated liability of tax for one month  
or such lesser period for which Rs.-----  
business is intended to be conducted:  
7-Description of goods intended to be -----  
purchased or likely to be received -----  
from outside Uttaranchal:  
8- Estimated number of Declaration -----  
Forms required for import of goods  
from outside Uttaranchal:

**Declaration**

I, -----being------(Status, i.e., Proprietor,  
Partner, Director etc .) of the business known as -----  
do hereby declare and verify that, to the best of my knowledge and belief, the information and  
particulars given above are true and complete and nothing has been willfully omitted or  
wrongly stated.

Date-----

Signature-----  
Name -----  
Status-----

FORM II  
(See sub-rule(1) of rule 9)



FORM II  
(COUNTERFOIL)

GOVERNMENT OF UTTARANCHAL  
DEPARTMENT OF COMMERCIAL TAX

Certificate of Registration

CERTIFICATE OF REGISTRATION

Book No----- Sl.No.-----

Book No.----- Sl.No.-----

Registration No.  
05-----

Certified that S/Sri-----  
(name of the dealer)

Name of dealer:  
-----  
-----

whose principal place of business is situated at -----  
-----

Principal place of business:  
-----  
-----

(complete address of the dealer)

is hereby registered as a dealer, subject to the provisions  
of Uttaranchal Value Added Tax Ordinance, 2005 with  
effect from-----, and is allotted Registration  
Number

0	5								
---	---	--	--	--	--	--	--	--	--

BRANCHES:

1-----  
-----

The Registration shall, unless renewed or cancelled,  
remain in force till March 31,-----.

2-----  
-----

There are the following branches:

3-----  
-----

1- -----

4-----  
-----

2- -----

3- -----

4- -----

Registration is valid

From-----

To -----

ASSITANT COMMISSIONER

Sector-----

Circle -----

Date -----

Assistant Commissioner,

Sector-----

Circle-----

Date-----

(SEAL)



**FORM III**  
(See sub-rule(1)of rule 11)

**PERODICAL RETURN OF TURNOVER OF SALES AND PURCHASES**

To,  
The Assessing Authority, Commercial Tax  
Sector \_\_\_\_\_ Circle \_\_\_\_\_

**RETURN PERIOD**

<b>From</b>										
<b>To</b>										

**REGISTRATION NUMBER**

0	5										
---	---	--	--	--	--	--	--	--	--	--	--

Name of dealer and -----  
 Address of Principal -----  
 Place of business in -----  
 Uttaranchal -----  
 Branches in 1- -----  
 Uttaranchal 2- -----  
 ( with address) 3- -----  
 -----  
 4- -----

**1-SALE:**

	VALUE	
	Special Category Goods	Goods other than Special Category Goods

- (1)Inter-State Sales
- (2)Consignment transfer outside Uttaranchal
- (3)Export out of India
- TOTAL (A)
- (4)Sales in Uttaranchal –
  - (a)Sales of Exempt goods (Schedule I)
  - (b)Other Exempt sales (if any)
  - (c)Taxable sales of-
    - (i)goods purchased or received from outside the State
    - (ii) goods purchased within the State
  - (d) Sale in Selling Commission Agency
  - (e)Turnover of purchases taxable under sub-section(10) of Section 3
- TOTAL (B)

GROSS TURNOVER OF SALES (A+B)

**2-TAX DUE ON SALES IN UTTARANCHAL**

AND PURCHASES UNDER 4(e) ABOVE      RATE      VALUE      TAX DUE

(1) Goods taxable at every point of sale

- (i) Goods taxable @
- (ii) Goods taxable @
- (iii) Goods taxable @
- (iv) Goods taxable @
- (v) Goods taxable @

TOTAL

(2) Special Category Goods taxable  
at the point of sale by Manufacture  
or sale by Importer

- (i) Goods taxable @
- (ii) Goods taxable @

GRAND TOTAL

### 3- PURCHASES

	VALUE	
	Special Category Goods	Goods other than Special Category Goods

(1) Purchases from outside Uttaranchal including  
Imports from outside the country

(2) Consignment receipt from outside Uttaranchal  
(Approximate value of goods)

TOTAL (C)

(3) Purchases within Uttaranchal –

- (a) Purchases of taxable goods from  
Registered dealers
- (b) Purchases of Capital Goods from  
Registered dealers
- (c) Purchases of Exempt goods

TOTAL (D)

GROSS TURNOVER OF PURCHASES (C+ D)

### 4- TAX PAID ON PURCHASES

ON WHICH INPUT TAX CREDIT  
IS ADMISSIBLE

RATE

VALUE

TAX DUE

(1) Goods taxable at every point of sale

- (i) Goods taxable @
- (ii) Goods taxable @
- (iii) Goods taxable @
- (iv) Goods taxable @
- (v) Goods taxable @

TOTAL

(2) Capital Goods

GRAND TOTAL

### 5- INPUT TAX CREDIT ON PURCHASES CLAIMED

DURING THE RETURNED PERIOD

- (1) On goods other than Capital Goods
- (2) On Capital Goods
- (3) On Opening Stock

### 6- VAT ACCOUNT –

TAX DUE

(1) Tax due on account of sales in the current tax period

(2) Less – Tax credit for purchases claimed





**ANNEXURE I (Form III)**  
(To be submitted in duplicate)

Name and address of the Dealer-----

Turnover of sales for the return period from -----to -----

Class/ Description Of goods	Code No.	Total Turnover Of sales	Inter- State sales	Exports	Con- sign- ment	Exe- mpt- ed Sales	Total of Cols . 4 to 7	Tax- able Tur- nov- er (Col .3- 8)	Rate of Tax	Tax Due
1	2	3	4	5	6	7	8	9	10	11
TOTAL										

Date-----

Signature-----  
Name -----

Status-----

ANNEXURE II ( Form III)

Name and address of the Dealer-----  
Statement of purchases of goods from Registered Dealers within Uttaranchal for the period  
from ----- to -----on which Input Tax Credit is admissible:-

Date of purchase	Name and address of the selling dealer	Selling dealer's Registration Number	Details of Sale Invoice			Classification of goods	Value of goods				Total value of goods	Amount of Tax
			Number	Date	Amount		Taxable	Taxable	Taxable	Taxable		
							at the rate of	at the rate of	at the rate of	at the rate of		
1	2	3	4(a)	4(b)	4(c)	5	6(a)	6(b)	6(c)	6(d)	7	8
<b>TOTAL</b>												

Note: Details in respect of Capital Goods to be filed in this proforma separately

Signature-----

Date-----

Name-----

Status-----

**FORM III (A)**  
(See sub-rule (1) of rule 21)

PERIODICAL RETURN OF TAX DEDUCTION AT SOURCE UNDER SECTION 35 OF  
THE UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005

To,  
The Assessing Authority, Commercial Tax  
Sector \_\_\_\_\_ Circle \_\_\_\_\_

RETURN PERIOD

From									
To									

REGISTRATION NUMBER

0	5								
---	---	--	--	--	--	--	--	--	--

1-Name of dealer or the -----  
person deducting tax and -----  
address of Principal place -----  
of business in Uttaranchal -----

2-Branches in 1- -----  
-----  
Uttaranchal 2- -----  
( with address) 3- -----  
4- -----

3- Details of payment of contract amount and deduction of tax:

Sl. No.	Details of contract/ in respect of which payment is made			Amount of payment during the period	Tax due		Amount of tax deducted
					Rate	Amount	
	Contract Number and date	Total period	Total amount				
1							
2							
3							
4							
Total							

4-(i)Total tax due

- (ii) Total tax deducted
- (iii) Total tax deposited

5-Details of payment of Tax :  
(Including Interest, if any)

Date	Challan Number	Bank or Treasury		Amount
		Name	Branch	
Total				

6-Enclosure:-Details in Annexure I of persons from whom tax has been deducted .  
Declaration

I, -----being------(Status, i.e., Proprietor, Partner, Director, Officer- in-charge etc .) of -----do hereby declare and verify that, to the best of my knowledge and belief, the information and particulars given in this return are true and complete and include details for all places where business has been carried on and nothing has been willfully omitted or wrongly stated.

It is requested that the excess amount of tax credit shown above be carried forward to the next tax period. \*

Date-----

Signature-----

Name -----

Status-----

(\* Delete if not applicable)

**ANNEXURE I (Form III (A))**

Name and address of the dealer -----  
-----

Details of tax deducted at source under Section 35 of Uttaranchal Value Added Tax ordinance, 2005, in respect of payments made during the period from -----  
to-----.

Details of contract in respect of which payment is made		Name of the persons with addresses to whom payment is made	Details of payment			Tax due		Amount deducted	Details of payment of tax into Treasury				
No. and date	Total amount		Dates	Cheque number	Amount	Rate	Amount		Dates	Challan Number	Amount	Bank or Treasury	Branch

Total												

Date-----

Signature-----  
Name -----  
Status -----

FORM IV  
(See sub-rule (7) of rule 11 and rule12 )

**ANNUAL RETURN OF TURNOVER OF SALES AND PURCHASES**

To,  
The Assessing Authority, Commercial Tax  
Sector\_\_\_\_\_Circle\_\_\_\_\_

ASSESSMENT YEAR

				-		
--	--	--	--	---	--	--

REGISTRATION NUMBER

0	5											
---	---	--	--	--	--	--	--	--	--	--	--	--

**Part I**

- 1- Name of dealer and -----  
address of Principal -----  
place of business in -----  
Uttaranchal
- 2-(a) Name of person submitting: -----  
the return
- (b) Father's /Husband's name: -----
- (c ) Residential address: -----
- (d)Status in business : -----
- 3- Name and address of -----  
Registered/Head office, -----  
if situated outside -----  
Uttaranchal

4-Branches in Uttaranchal ( with address) 1- -----  
 2- -----  
 3- -----  
 4- -----

5-If business is closed, the date of closure: -----

6-If the business has been reconstituted, the date of reconstitution along with name and address of the reconstituted firm -----  
 -----  
 -----

7-Details of assessed turnover of sales and purchases and the tax assessed in the last two years:

	YEAR-----		YEAR-----	
	Under	Under	Under	Under
	State Act	C.S.T.Act	State Act	C.S.T.Act
(1)Goods other than Special Category Goods				
(a) Gross sales				
(b) Taxable sales				
(c) Taxable purchases				
(d) Total tax assessed				
(e) Input Tax Credit allowed				
(f) Net tax assessed				
(2)Special Category Goods				
(a) Gross sales				
(b) Taxable sales				
(c) Taxable purchases				
(d) Tax assessed				
(8) Income assessed during YEAR		ASSESED INCOME		ASSESED TAX
during the last three years				
along with copies of Income				
Tax assessment orders				

**Part II**

1-Accounting year From-----To-----

2-Summary of purchases, sales and tax: As per Periodical Return As per Annual Return

- (1)Goods other than Special Category Goods
- (a) Gross purchases
- (b) Gross sales
- (c) Taxable sales
- (d) Taxable purchases
- (e) Total tax due on taxable sales and purchases
- (f) Input Tax Credit claimed
- (g) Net tax due
- (h) Tax deposited
- (i) Tax realized from



- customers
- (2) Special Category Goods
- (a) Gross purchases
  - (b) Gross sale
  - (c) Taxable sales
  - (d) Taxable purchases
  - (e) Tax due on taxable sales and purchases
  - (f) Tax deposited
  - (g) Tax realized from customers

If there is difference between the amounts disclosed in Tax Period Returns and Annual Return, reasons should be given for the difference along with amount of difference:

3-Details of opening stock and closing stock:-

Name of Commodity	Opening Stock				Closing Stock			
	Purchased from within state	Received on consignment from within State	Purchased from outside State	Received on consignment from outside	Purchased from within state	Received on consignment from within State	Purchased from outside State	Received on consignment from outside
<b>Total</b>								

4-Amounts of goods returned:

(A)In purchases

(i) from goods purchased within State

(ii)from goods purchased from outside State

(B)In sales

(i)from goods sold within State

(ii)from goods sold outside State

Details should be enclosed in the following proforma-

Proforma to be used in case of return of goods purchased by the dealer-

Sl. No.	Name of selling dealer	Registration Number	Details of purchase of goods				
			Invoice no. and date	Commodity	Quantity	Amount	
1	2	3	4(a)	4(b)	4(c)	4(d)	
Sl. No.	Details of goods returned				Debit note no. and date (Issued by purchaser to the seller)	Credit note No. and date (Received by purchaser from the seller)	Remarks
	Date of return of goods	Quantity	Amount of goods returned	Transfer voucher No. and date			
1	5(a)	5(b)	5(c)	5(d)	6	7	8

Dealer should give details of goods received back from the purchaser in the above proforma with suitable modifications

**Part III****1-SALE:**

	VALUE	
	Special Category Goods	Goods other than Special Category Goods

**(1) Inter-State Sales**

- (a) against Form "C"
- (b) against Form "D"
- (c) against Form " E-1',E-2"
- (d) without form
- Total

**(2) Consignment transfer outside Uttaranchal**

- (a) against Form "F"
- (b) without Form "F"
- Total

**(3) Export out of India****(4) Sale u/s 5(3) of C.S.T. Act**

- (a) against Form "H"
- (b) without Form "H"

TOTAL (A)(serial No.1 to 4)

**(5) Sales in Uttaranchal –**

- (a) Sales of Exempt goods
- (b) Other Exempt sales (if any)
- (c) Taxable sales of
  - (i) goods purchased within State
  - (ii) goods purchased or received from outside the State
- (d) Sale in Selling Commission Agency
  - (i) of goods received from out of State
  - (ii) of goods received from within the State
- (e) Turnover of purchases taxable under sub-section(10) of Section 3

TOTAL (B)

GROSS TURNOVER OF SALES (A+B)

**2-TAX DUE ON SALES IN UTTARANCHAL AND ON PURCHASES UNDER 5(e) ABOVE**

RATE      VALUE      TAX DUE

**(A) Goods taxable at every point of sale**

- (i) Goods taxable @
- (ii) Goods taxable @
- (iii) Goods taxable @
- (iv) Goods taxable @
- (v) Goods taxable @

TOTAL

**(B) Special Category Goods taxable at the point of sale by Manufacture or sale by Importer**

- (i) Goods taxable @
- (ii) Goods taxable @

GRAND TOTAL

### 3- PURCHASES

	VALUE	
	Special Category Goods	Goods other than Special Category Goods
(1) Purchases from outside Uttaranchal including Imports from outside the country		
(2) Consignment receipt from outside Uttaranchal (Approximate value of goods)		
TOTAL (C)		
(3) Purchases within Uttaranchal –		
(a) Purchases of taxable goods from Registered dealers		
(b) Purchases of Capital Goods from Registered dealers		
(c) Purchases of Exempt goods		
TOTAL (D)		
GROSS TURNOVER OF PURCHASES(C+ D)		

- (1) Purchases from outside Uttaranchal including Imports from outside the country  
 (2) Consignment receipt from outside Uttaranchal (Approximate value of goods)

TOTAL (C)

- (3) Purchases within Uttaranchal –  
 (a) Purchases of taxable goods from Registered dealers  
 (b) Purchases of Capital Goods from Registered dealers  
 (c) Purchases of Exempt goods

TOTAL (D)

GROSS TURNOVER OF PURCHASES(C+ D)

### 4- TAX PAID ON PURCHASES ON WHICH INPUT TAX CREDIT IS ADMISSIBLE

	RATE	VALUE	TAX DUE
(1) Goods taxable at every point of sale			
(i) Goods taxable @			
(ii) Goods taxable @			
(iii) Goods taxable @			
(iv) Goods taxable @			
(v) Goods taxable @			

TOTAL

- (2) Capital Goods

GRAND TOTAL

### 5-INPUT TAX CREDIT CLAIMED ON PURCHASES DURING THE YEAR

- (1) Goods other than Capital Goods:  
 (a) For taxable goods in respect of –  
     (i) Sale of goods in the State  
     (ii) Sale of goods in the course of inter- state trade and commerce  
     (iii) Sale of goods in the course of Export  
 (b) For raw material used in manufacturing or packing of such manufactured taxable goods in respect of –  
     (i) Sale of goods in the State  
     (ii) Sale of goods in the course of inter- state trade and commerce  
 (c) For raw material used in manufacturing or packing of such manufactured goods in respect of Export of such goods  
 (d) Tax paid in excess of 4% on purchase of raw material used in manufacturing or packing of such manufactured

- taxable goods in respect of Goods which are dispatched outside the State other than by way of sale
- (e) Tax paid in excess of 4% on purchase of petroleum products used as fuel and other fuels used in manufacturing of taxable goods
- (f) Other (details to be mentioned)

TOTAL

**(A copy of chart of computation of Input Tax Credit should be attached)**

(2) Capital Goods –

- (a) Total tax paid
- (b) Total Input Tax Credit admissible
- (c) Period in which amount is admissible      2/1 yearly installments of Rs.----- each  
From-----To-----

(3) On opening stock-

- (a) Total credit admissible
- (b) Period in which amount is admissible      6 monthly installments of Rs. ----- each  
From -----To-----

**6-INPUT TAX CREDIT ADJUSTABLE**

DURING THE YEAR:

(1) On purchases of goods (other than Capital Goods) during the year      Amount  
Rs-----

(2) On purchase of Capital Goods the claim in respect of which is admissible during the year      Rs-----

YEAR	Amount of Yearly Installment	Installments falling due during year	Total amount
------	------------------------------	--------------------------------------	--------------

-----  
-----  
-----  
-----

Total

(3) On opening stock during the current year or the previous year, the claim is respect of which is admissible during the year      Rs-----

YEAR	Amount of monthly installment	Installments falling due during year	Total amount
------	-------------------------------	--------------------------------------	--------------

-----  
-----  
-----  
-----

Total

(4) TOTAL INPUT TAX CREDIT FOR THE YEAR      Rs-----



Description of Form	Open in stock of forms	Forms received during the year	Forms issued during the year		Amount of goods received during the years			Closing Stock of forms
			Goods received during the year	Goods received in other years	On forms issued during the years	On forms issued in other years		
						Year	Amount	
Form 16								
Form C								
Form E-1								
Form E-2								
Form F								
Form H								
Form								
Form								

10-Please encloses the following: -

(1)Copies of Trading Account, Profit and Loss Account, Balance Sheet and Stock Inventory of the relevant accounting year.

(2)List of goods purchased from outside the State during the year in the following format:-

Date of receipt of the goods	Name & address of the dealer from whom goods are purchased	Bill number and date	Name of commodity	Value of goods	Tax	Total Amount of Bill		Number of Form	Amount Form 31
						Special Category Goods	Other goods		


(3) List of goods purchased from within the State in the format prescribed for Annexure II of Form III, separately for –

- (i) Special Category Goods
- (ii) Capital Goods on which Input Tax Credit is admissible
- (iii) Goods other than Capital Goods on which Input Tax Credit is admissible
- (iv) Other goods not covered in the above categories

**Declaration**

I, -----being----- (Status, i.e., Proprietor, Partner, Director etc .) of the business known as -----do hereby declare and verify that, to the best of my knowledge and belief, the information and particulars given in this return are true and complete and include details for all places where business have been carried on and nothing has been willfully omitted or wrongly stated.

Date-----

Signature-----  
 Name -----  
 Status-----

**FORM IV (A)**  
 (See sub-rule (2) of rule 21)

**ANNUAL RETURN OF TAX DEDUCTED AT SOURCE UNDER SECTION 35 OF THE UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005.**

To,  
 The Assessing Authority, Commercial Tax  
 Sector \_\_\_\_\_ Circle \_\_\_\_\_

ASSESSMENT YEAR

				-		
--	--	--	--	---	--	--

REGISTRATION NUMBER

0	5									
---	---	--	--	--	--	--	--	--	--	--

1-Name of dealer or person -----  
 deducting tax and address -----  
 of Principal place of -----  
 business in Uttaranchal -----



2-(a) Name of person submitting the return -----  
 (b) Father's /Husband's name: -----  
 (c) Residential address: -----  
 -----  
 (d)Status in business : -----

3-Branches in Uttaranchal ( with address)  
 1- -----  
 2- -----  
 3- -----  
 4- -----

4-Details of Assessment in last two years: YEAR----- YEAR-----  
 (a)Total amount of payments made  
 (b)Total tax due  
 (c)Total Tax deducted  
 (d)Total Tax deposited  
 (With Returns or after Assessment)

5-Details of payment of contract amount and deduction of Tax

Sl. No.	Details of contract/ in respect of which payment is made			Amount of payment during the period	Tax due		Amount of tax deducted
	Contract Number and date	Total period	Total amount		Rate	Amount	
1							
2							
3							
4							
Total							

6-(i)Total Tax Due Rs.-----  
 (ii)Tax Deducted Rs.-----  
 (iii) Amount Deposited-(a) with tax period returns Rs.-----) Rs.-----  
 (b) otherwise Rs.-----)

7-Details of payment of Tax (Including Interest)  
 (In addition to details already filed with returns )

Date	Challan Number	Bank or Treasury		Amount
		Name	Branch	

			Total	

8-Summary of payments made, tax deducted and tax deposited:

	As per Tax Period Returns	As per Annual Return
(a) Total payments made		
(b) Total Tax due		
(c) Total Tax deducted		
(d) Total Tax deposited		

Declaration

I, -----being------(Status, i.e., Proprietor, Partner, Director etc .) of -----(Name of firm/ company/office / institution)do hereby declare and verify that, to the best of my knowledge and belief, the information and particulars given in this return are true and complete and include details for all places where business have been carried on and nothing has been willfully omitted or wrongly stated.

Date----- Signature-----  
Name -----  
Status-----

NOTE: (1)If there is difference between the amounts disclosed in Tax Period Returns and Annual Return, reasons should be given for the difference along with the amount of difference. (2)If details in respect of persons from whom tax has been deducted have not been filed or filed incomplete, the desired information should be filed in Annexure I prescribed with Form III(A).

**FORM V**  
(See rule 18)  
Notice of assessment and demand for payment of tax

Book No.-----  
Serial No.-----  
1-Name & address of dealer:  
-----  
-----  
2-Turnover Rs.-----  
3- Tax assesedRs.-----  
4-Input Tax Credit Rs-----  
5-Tax already paid Rs-----  
6-Balance payable Rs -----

**FORM V**  
(See rule 18 )

NOTICE OF ASSESSMENT, AND DEMAND FOR PAYMENT OF TAX

Book No----- Serial No.-----  
-----  
-----  
(name and address of the dealer)  
1-Take notice that you have been assessed/ Provisionally assessed under the Uttaranchal Value Added Tax Ordinance,2005, on a turnover of Rs..... to a tax of Rs. ------(Rupees-----only) for the year, quarter or month ending .....  
2- This tax includes Rs. -----as Input Tax Credit allowed and Rs. -----as tax already paid by you and the balance now due is Rs.-----

Assessing Authority  
 Sector-----  
 Circle-----  
 Date-----  
 Date of service -----  
 Assessing Authority

------( in words)only .  
 3-This tax / balance shall be paid by you within thirty days of the receipt of this notice.  
 4-The tax shall be paid by you within the period mentioned above and in the manner prescribed in Rule 19 failing which the amount will be recoverable as if it were an arrear of land revenue and you will also be liable to penalty under Section 58 of the Ordinance  
 5-If the tax payable in terms of this Demand Notice includes any amount on account of tax payable on the admitted turnover, you shall be liable to pay simple interest at the rate of 15% per annum from the date of default of non payment of tax admittedly payable, and if the remaining amount of the demand remains unpaid for three months after the expiry of the time specified as above, you shall, as a consequence of such non payment, be further liable to pay simple interest at the rate of 12% per annum which shall run on the amount then remaining due from the date of expiry of the time specified in para3, and shall be added to the amount of tax and be deemed for all purposes to be part of the tax  
 A copy of the assessment order is attached.

Place ----- Assessing Authority,  
 Date------(SEAL) Sector -----  
 Circle -----

**FORM V(A)**  
 (See rule 18)

Notice of demand for  
 payment of penalty

Book No.-----  
 Serial No.-----  
 1-Name & address of dealer:  
 -----  
 -----

2- Penalty Rs.-----  
 3-Amount PaidRs. -----

**FORM V(A)**  
 (See rule 18 )

NOTICE OF DEMAND FOR PAYMENT  
 OF PENALTY

Book No----- Serial No.-----  
 -----  
 -----  
 (name and address of the dealer)

1-Take notice that you are liable to pay a sum of Rs. -----( in words)-----  
 -----only by way of Penalty under Section 58 of the Uttaranchal Value Added Tax Ordinance,2005, as per Penalty Order dated -----.A copy of the order is attached.

4-Balance payable Rs-----

2- This amount includes Rs. ----- already paid by you as penalty/security, and the balance now due is Rs.----- ( in words)only.

3-This balance shall be paid by you within thirty days of the receipt of this notice and the Penalty Order..

4-The amount shall be paid by you within the period mentioned above and in the manner prescribed in Rule 19 failing which the amount will be recoverable as if it were an arrear of land revenue.

Assessing Authority

Sector-----

Circle-----

Date-----

Date of service -----

Place -----

Date-----

Assessing Authority,

Sector -----

Circle -----

Assessing Authority

(SEAL)

**FORM VI**

(See sub-rule (1) of rule 19 )

**Challan for payment of Value Added Tax /Commercial Tax/ Central Sales Tax into Treasury/ Sub –Treasury/ R.B. I./ S.B.I./Authorised Bank**

**(A)To be retained by the Treasury/Bank/**

Challan no.-----

Treasury /Sub-Treasury/-----

Name of Bank and branch -----

Name and address -----

Circle-----

of the dealer/person-----

Sector -----

Registration No.-----

Assessment Year-----

Head of Account 040-Commercial Tax

A-Receipts under Central Sales Tax

B-Receipts under Value Added Tax

(1)Tax Collection (2)Penalty(3)Registration Fees(4) Other Receipts

<p><b>Details of payment :</b>  *Under State Act /Under Central Act.  <div style="text-align: right;">Amount</div> (1)Tax Collection  (2)Penalty  (3)Registration Fees  (4)Other Receipts  Total   Total ( in words)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width: 15%;">Crores</td> <td style="width: 15%;">Lacs</td> <td style="width: 15%;">Thousand s</td> <td style="width: 15%;">Hundreds</td> <td style="width: 15%;">Tens</td> <td style="width: 15%;">Units</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table> <p>*Paid in CASH/  *Paid by Cheque No.-----Date-----  Drawn on -----</p> <p>Date----- Signature of Depositor</p>	Crores	Lacs	Thousand s	Hundreds	Tens	Units							For use in Receiving Treasury /Sub-Treasury/ Bank  ----- Space for Treasury /Bank Seal  Received payment (in words) ----- -----
Crores	Lacs	Thousand s	Hundreds	Tens	Units								

- Notes- (1)\*Strike out which ever is not applicable.  
(2) Use a separate challan for each type of payment.  
(3)Particulars of money tendered should be given on the reverse.

**FORM VI**  
(See sub-rule (1) of rule 19)

**Challan for payment of Value Added Tax /Commercial Tax/ Central Sales Tax  
into Treasury/ Sub –Treasury/ R.B. I./ S.B.I./Authorised Bank**

**(B)To be sent by the Treasury/Bank to Commercial Tax Department**

Challan no.-----	Treasury /Sub-Treasury/-----
	Name of Bank and branch -----
Name and address -----	Circle-----
of the dealer/person-----	Sector -----
Registration No.-----	Assessment Year-----

Head of Account 040-Commercial Tax  
A-Receipts under Central Sales Tax  
B-Receipts under Value Added Tax  
(1)Tax Collection (2)Penalty(3)Registration Fees(4) Other Receipts

**Details of payment :**

\*Under State Act /Under Central Act.

Amount

- (1)Tax Collection
- (2)Penalty
- (3)Registration Fees
- (4)Other Receipts
- Total

Total ( in words)

Crores	Lacs	Thousand	Hundreds	Tens	Units
		s			

\*Paid in CASH/

\*Paid by Cheque No.-----Date-----

Drawn on -----

Date-----

Signature of Depositor

For use in Receiving  
Treasury /Sub-Treasury/ Bank

-----  
Space for Treasury /Bank Seal

Received payment (in words)

-----  
-----

- Notes-
- (1)\*Strike out which ever is not applicable.
  - (2) Use a separate challan for each type of payment.
  - (3)Particulars of money tendered should be given on the reverse.

**FORM VI**  
(See sub-rule (1) of rule 19)

**Challan for payment of Value Added Tax /Commercial Tax/ Central Sales Tax  
into Treasury/ Sub –Treasury/ R.B. I./ S.B.I./Authorised Bank**

**(C)To be submitted by the Dealer to Assessing Authority with Return/Application**

Challan no.----- Treasury /Sub-Treasury/-----  
Name and address ----- Name of Bank and branch -----  
of the dealer/person----- Circle-----  
Registration No.----- Sector -----  
Assessment Year-----

Head of Account 040-Commercial Tax  
A-Receipts under Central Sales Tax  
B-Receipts under Value Added Tax  
(1)Tax Collection (2)Penalty(3)Registration Fees(4) Other Receipts

<p><b>Details of payment :</b> *Under State Act /Under Central Act. Amount</p> <p>(1)Tax Collection (2)Penalty (3)Registration Fees (4)Other Receipts Total</p> <p>Total ( in words)</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width:15%;">Crores</td> <td style="width:15%;">Lacs</td> <td style="width:15%;">Thousand s</td> <td style="width:15%;">Hundreds</td> <td style="width:15%;">Tens</td> <td style="width:15%;">Units</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table> <p>*Paid in CASH/ *Paid by Cheque No.----- Date----- Drawn on -----</p> <p>Date----- Signature of Depositor</p>	Crores	Lacs	Thousand s	Hundreds	Tens	Units							<p>For use in Receiving Treasury /Sub-Treasury/ Bank ----- Space for Treasury /Bank Seal Received payment (in words) ----- -----</p>
Crores	Lacs	Thousand s	Hundreds	Tens	Units								

Notes- (1)\*Strike out which ever is not applicable.  
(2) Use a separate challan for each type of payment.  
(3)Particulars of money tendered should be given on the reverse.

**FORM VI**  
(See sub-rule (1) of rule 19)

**Challan for payment of Value Added Tax /Commercial Tax/ Central Sales Tax  
into Treasury/ Sub –Treasury/ R.B. I./ S.B.I./Authorised Bank**

**(D)To be retained by the dealer**

Challan no.----- Treasury /Sub-Treasury/-----  
Name of Bank and branch -----  
Name and address ----- Circle-----  
of the dealer/person----- Sector -----  
Registration No.----- Assessment Year-----

Head of Account 040-Commercial Tax  
A-Receipts under Central Sales Tax  
B-Receipts under Value Added Tax  
(1)Tax Collection (2)Penalty(3)Registration Fees(4) Other Receipts

<p><b>Details of payment :</b> *Under State Act /Under Central Act. Amount</p> <p>(1)Tax Collection (2)Penalty (3)Registration Fees (4)Other Receipts Total</p> <p>Total ( in words)</p> <table border="1" style="width:100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="width:15%;">Crores</td> <td style="width:15%;">Lacs</td> <td style="width:15%;">Thousand</td> <td style="width:15%;">Hundreds</td> <td style="width:15%;">Tens</td> <td style="width:15%;">Units</td> </tr> <tr> <td> </td> <td> </td> <td style="text-align: center;">s</td> <td> </td> <td> </td> <td> </td> </tr> </table> <p>*Paid in CASH/ *Paid by Cheque No.-----Date----- Drawn on -----</p> <p>Date----- Signature of Depositor</p>	Crores	Lacs	Thousand	Hundreds	Tens	Units			s				<p>For use in Receiving Treasury /Sub-Treasury/ Bank ----- Space for Treasury /Bank Seal Received payment (in words) ----- -----</p>
Crores	Lacs	Thousand	Hundreds	Tens	Units								
		s											

- Notes- (1)\*Strike out which ever is not applicable.  
(2) Use a separate challan for each type of payment.  
(3)Particulars of money tendered should be given on the reverse.

**FORMS VII**  
(See sub-rule (8)of rule 19)



### Verification of Collections and Refunds

Name of Treasury-----

Period: From ----- To -----

Description	As per Commercial Tax Department Register	As per Treasury Register
(A)DETAILS OF COLLECTION		
(a)Under VAT Ordinance		
(1) Tax Collection		
(2) Penalty		
(3) Registration Fees		
(4) Other Receipts		
Total		
(b)Under C.S.T. Act		
(1) Tax Collection		
(2) Penalty		
(3) Registration Fees		
(4) Other Receipts		
Total		
TOTAL COLLECTION		
(B)AMOUNT OF REFUND		
(C) NET COLLECTION		

Signature of Assistant Commissioner

(Stamp)

Date-----

Signature of Treasury Officer

(Stamp)

Date-----

FORM VIII  
(See sub-rule(3) of rule 21)

**CETIFICATE OF TAX DEDUCTED UNDER SECTION 35  
OF UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005**

Book No.-----

Serial No.-----

Name and full address of -----

dealer/person to whom issued -----

Registration No.-----

Signature -----

(Seal of issuing authority)

CERTIFIED that a sum of Rs.-----  
has been deducted under the provisions of section 35 of the Uttaranchal Value Added Tax Ordinance, 2005 from the payments made to S/Sri-----  
-----during the financial year----- as per the details given below:

Sl. No	Details of contract in respect of which payment is made		Name of the person with address to whom payment is made	Details of payment		
	Contr act No. and date	Total amount of contrac t		Date	Cash / Cheque number	Amount
1	2(a)	2(b)	3	4(a)	4(b)	4(c)
(1)						
(2)						
(3)						
(4)						
				TOTAL		

Sl. No.	Details of deduction		Details of payment of tax into Treasury				
	Amount of tax deducted	Rate of deduction	Challan No	Date	Amount	Name of Bank or Treasury	
	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)	6(e)
(1)							
(2)							
(3)							
(4)							
Total							

Date-----

(SEAL)

Signature -----

Name -----

Status -----

FORM IX  
(See sub-rule (1) of rule 22 )

APPLICATION FOR RECOGNITION CERTIFICATE UNDER SUB-SECTION (7) OF SECTION 4 OF THE UTTARANCHAL VALUE ADDED TAX ORDINANCE, 2005

To,  
The Assessing Authority, Commercial Tax  
Sector \_\_\_\_\_ Circle \_\_\_\_\_

1(a) Name of applicant:-----  
(b) Father's /Husband's name: -----  
(c) Residential address:-----  
-----  
(d) Status in business :------

2-Name and style of business-----

3- Principal place of business :------  
in Uttaranchal with -----  
complete address: Tel.Ph.No.-----Fax-----e-mail-----

4-Registration Number-

(a) Uttaranchal Value Added  
Tax Ordinance,2005 -----

(b)Central Sales Tax Act,1956-----

5- Name and address of -----  
Registered/Head office,-----  
if situated outside -----

Uttaranchal with Sales Registration No.(State)------(C.S.T.)-----  
Tax Registration Nos. Tel.Ph.No.-----Fax-----e-mail-----

6-Name and address of all other places of business including depots and branches  
in Uttaranchal:

Sl. No.	Address of business place	Name and complete address of owner of the premises	Telephone number	If rented premises	
				Amount of rent per month	Date from which taken on rent
1-					
2-					
3-					
4-					

7-Description of goods to be manufactured in respect of which Recognition Certificate is sought;

Sr.No.	Code	Goods

8- Details of particulars of Proprietor/ Partners/ Members and Karta of Joint Hindu Family/ Trustee/ Receiver or Guardian of a minor or incapacitated person, or Directors and Principal Officers of Private Limited Company or Public Limited Company (as the case may be):

Personal details	(1)	(2)	(3)	(4)
1-Full name				

2- Father's / Husband's name				
3- Age				
4-Present residential address				
5-Permanent residential address				
6- Status in business and extent of interest				
7-PAN under Income Tax Act				
8-Signature				

**Passport size  
 photograph of  
 the applicant to  
 be affixed**

**DECLARATION**

I, -----(applicant) do hereby declare that the particulars furnished in this application are true and complete to the best of my knowledge and belief, and no material particular has been concealed.

Place :-----

Signature of the applicant -----

Name : -----

Dated:-----

Status in business-----

(SEAL)

**WITNESS:**

Signature (1)-----

(2)-----

Name: -----

Parentage: -----

Full address: -----

-----

Signature and details of the person  
 who has attested signature and  
 photograph of the applicant (SEAL)

Signature: -----

Name: -----

Status: -----

**FOR OFFICE USE ONLY**

**RECOGNITION CERTIFICATE**

Book No.-----

Sl.No.-----

This Recognition Certificate is hereby granted under sub-section(7)of section 4 of Uttaranchal Value Added Tax Ordinance,2005 subject to the provisions of the Ordinance and the rules, regulations and orders made thereunder and also the conditions specified herein to S/Sri----- (name of dealer)whose principal place of business is situated at -----  
------(complete address of dealer) and is registered as a dealer under the Ordinance and is allotted Registration Number 05\_\_\_\_\_

There are the following branches:

- 1-----
- 2-----
- 3-----

**Conditions for the grant of this Certificate**

- 1-This Recognition Certificate shall be effective from -----
- 2-The said Recognized dealer is authorized to purchase the goods required for the manufacture of the goods specified below on furnishing to the selling dealer of Uttaranchal a certificate under the provisions of the Ordinance and the rules framed thereunder.
- 3-The goods purchased on the strength of this certificate shall be used only by the recognized dealer and only for the manufacture of the goods specified below.
- 4-The Recognised dealer shall produce this Certificate before the selling dealer whenever he is asked to do so.
- 5-This Recognition Certificate is liable to be amended or cancelled in accordance with the provisions of the Ordinance and the rules made thereunder.
- 6-The Recognised dealer is authorized to purchase at concessional rates the Capital Goods and raw materials required for the manufacture of the following goods or in the packing of such manufactured goods;

Sr.No.	Code	Goods

Place -----

Date-----

OFFICE COPY

Assistant Commissioner

Sector-----Circle-----

(SEAL)

FORM X

(See sub-rule(4) of rule 22)



GOVERNMENT OF UTTARANCHAL  
DEPARTMENT OF COMMERCIAL TAX  
RECOGNITION CERTIFICATE

Book No.-----

Sl.No.-----

This Recognition Certificate is hereby granted under sub-section(7)of section 4 of Uttarakhand Value Added Tax Ordinance,2005 subject to the provisions of the Ordinance and the rules, regulations and orders made thereunder and also the conditions specified herein to S/Sri----- (name of dealer)whose principal place of business is situated at -----  
------(complete address of dealer) and is registered as a dealer under the Ordinance and is allotted Registration Number 05 \_\_\_\_\_

There are the following branches:

- 1-----
- 2-----
- 3-----

**Conditions for the grant of this Certificate**

- 1-This Recognition Certificate shall be effective from-----
- 2-The said Recognized dealer is authorized to purchase the goods required for the manufacture of the goods specified below on furnishing to the selling dealer of Uttarakhand a certificate under the provisions of the Ordinance and the rules framed thereunder.
- 3-The goods purchased on the strength of this certificate shall be used only by the recognized dealer and only for the manufacture of the goods specified below.
- 4-The Recognised dealer shall produce this Certificate before the selling dealer whenever he is asked to do so.
- 5-This Recognition Certificate is liable to be amended or cancelled in accordance with the provisions of the Ordinance and the rules made thereunder.
- 6-The Recognised dealer is authorized to purchase at concessional rates the Capital Goods and raw materials required for the manufacture of the following goods or in the packing of such manufactured goods;

Sr.No.	Code	Goods

Place -----

Date-----

(SEAL)

Assistant Commissioner

Sector----Circle-----

**FORM XI**

(See sub-rule (1) of rule 23)

**Form of Declaration by a dealer holding a Recognition Certificate  
Original**

Serial No.----- Date of issue-----  
 Name and full address of -----  
 the dealer to whom issued -----  
 Registration Certificate No.05-----  
 Valid with effect from-----

Signature  
 (Seal of the issuing authority)  
 Sector-----Circle-----  
 (The above entries to be filled in by the issuing authority)

To. -----  
 -----  
 (seller)

Certified that the goods specified below purchased from you are for use as Capital Goods and raw material in the manufacture of goods or in the packing of such manufactured goods and that the said manufactured goods would be sold in the manner contemplated in sub-section (7) of section 4

Certified that I hold the Recognition Certificate no. \_\_\_\_\_ issued to me/us by the Assistant Commissioner, Sector \_\_\_\_\_ Circle \_\_\_\_\_ and the same is valid with effect from \_\_\_\_\_.

Certified that I/we carry on business under the name and style of \_\_\_\_\_ at \_\_\_\_\_ (full address)

**Details of goods purchased**

Sr.No.	Sale Invoice/Challan		Description of goods	Quantity/ weight	Value of goods
	Number	Date			
1	2(a)	2(b)	3	4	5
				Total	

Rupees \_\_\_\_\_ (in words )

Date \_\_\_\_\_

Place \_\_\_\_\_

(Note- To be issued to the selling dealer)

Signature \_\_\_\_\_  
 Name \_\_\_\_\_  
 Status \_\_\_\_\_

**FORM XI**  
 (See sub-rule (1) of rule 23 )

**Form of Declaration by a dealer holding a Recognition Certificate  
Counter foil**

Serial No.----- Date of issue-----  
 Name and full address of -----  
 the dealer to whom issued -----  
 Registration Certificate No.05-----  
 Valid with effect from-----

Signature  
 (Seal of the issuing authority)  
 Sector-----Circle-----  
 (The above entries to be filled in by the issuing authority)

To. -----  
 -----  
 (seller)

Certified that the goods specified below purchased from you are for use as Capital Goods and raw material in the manufacture of goods or in the packing of such manufactured goods and that the said manufactured goods would be sold in the manner contemplated in sub-section (7) of section 4

Certified that I hold the Recognition Certificate no. \_\_\_\_\_ issued to me/us by the Assistant Commissioner, Sector \_\_\_\_\_ Circle \_\_\_\_\_ and the same is valid with effect from \_\_\_\_\_.

Certified that I/we carry on business under the name and style of \_\_\_\_\_ at \_\_\_\_\_ (full address)

**Details of goods purchased**

Sr.No.	Sale Invoice/Challan		Description of goods	Quantity/ weight	Value of goods
	Number	Date			
1	2(a)	2(b)	3	4	5
				Total	

Rupees \_\_\_\_\_ (in words )

Date \_\_\_\_\_

Place \_\_\_\_\_

Signature \_\_\_\_\_  
 Name \_\_\_\_\_  
 Status \_\_\_\_\_

(Note- To be retained by the purchasing dealer.)

**FORM XII**

(See sub-rule(8)of rule 23 and sub-rule (9) of rule 30)



**Register to be maintained by registered dealers who obtain forms from the Commercial Tax Department**

Receipt				Forms issued to selling dealers/ consigners ►		
Date	Total No. of forms	Serial number		Date	Serial no issued	Name and full address of the dealer/consigner to whom issued
		form	to			
1	2	3(a)	4(b)	5	6	7

► Forms issued to selling dealers/ consigners				Remarks
Description of goods	Quantity	Bill/ Cash Memo/ Challan no. and date	Amount	
8	9	10	11	12

Note- Separate registers should be maintained for different types of Forms

**FORM XIII**

(See sub-rule (17) of rule 23 and sub-rule (16) of rule 30)

**Register of receipt and issue of Forms to be maintained by Assistant Commissioner**

Receipt of forms				Issue of forms ▶		
Date	Authority from whom received with number and date of letter under which received	Total no. of forms	Serial no.		Date	Name and address of the dealer to whom issued
			From	To		
1	2	3	4(a)	4(b)	5	6

▶ Issue of forms							Re m ar ks
Uttaranchal Registration no. and date from which it is effective	Number of forms issued	Serial No.		Signature of the recipient	Signature of the witness attesting the signature of recipient in column 12	Signature of Asst. Comm.	
		From	To				
7	8	9(a)	9(b)	10	11	12	13

Note- Separate registers should be maintained for different types of Forms

**FORM XIV**

(See sub-rule (17) of rule 23 and sub-rule (16) of rule 30)

**Ledger to be maintained by the Assistant Commissioner in respect of dealers to whom Forms are issued by him.**

Fee Paid			Issue of forms								
Date of receipt of application	Amount	Number and date of Treasury Challan	Date of issue	Total no of Forms	Serial no.		Total consents of Forms issued	Balance, if any	Signature of		Signature of Assistant Commissioner
					From	To			Dealer	Attesting witnesses	
1	2	3	4	5	6(a)	6(b)	7	8	9	10	11

Unused forms surrendered							
Date	Total No. of Forms surrendered	Serial No.		Reference to Register in Form XV	Signature of Assistant Commissioner		
		From	To				
12	13	14(a)	14(b)	15	16		

  

Forms received from check posts							
Date	Name of Check Post	Serial No. of form	Name and address of selling dealer / Consignor	Description of goods	Quantity	Value	Signature of clerk entering columns 17 to 23

17	18	19	20	21	22	23	24

Note- Separate registers should be maintained for different types of Forms

### FORM XV

(See sub-rule (17) of rule 23 and sub-rule (16) of rule 30)

#### Register to be maintained in respect of Forms surrendered by Registered dealers and so cancelled by the Assistant Commissioner

Date	Name & address of the dealer surrendering the form	Registration Certificate No. and date of its Validity	Total number of forms surrendered	Serial No.		Reference to dealer's Ledger in Form XIV regarding entry of surrendered forms made therein	Responsible Officer's name	Signature of Assistant Commissioner	Remarks
				From	To				
1	2	3	4	5(a)	5(b)	6	7	8	9

Note- Separate registers should be maintained for different types of Forms

**FORM XVI**  
(See sub-rule (3) of rule 26)  
**Form of Declaration for Import**  
**Original**

Serial No.-----  
issue-----

Date of

Name and full address of the -----  
of the dealer to whom issued-----  
Registration Certificate No.-----  
Valid with effect from-----

Notice

You are required showing cause why the goods being imported on this declaration form should not be acquired at the value 10% above the approximate sale value mentioned on this declaration form at the time of presenting this form as prescribed under Section 47.

If no reply is submitted along with this declaration, the officer empowered to check this declaration form shall have power to acquire the goods and pay owner of the goods an amount equal to 110% of the disclosed estimated sale value or presumed value as defined in explanation in Section 44.

Signature  
(Seal of the issuing authority)  
Sector -----Circle-----

(The above entries to be filled in by the issuing authority)

I, on behalf of the aforesaid dealer, do hereby declare that the goods noted below are being imported/received/ brought \* by the aforesaid dealer/ me\*.

S l. No. .	Name and address of dealer from whom goods are purchased/ received	Bill/ Cash Memo/ Challan * No. and date	De scri pti on of go ods	Qua nti ty / Wei ght	Val ue of Goo ds	Number of Form C/D/F*, if issued	Signature of selling dealer/ sender/ consigner
1	2	3	4	5	6	7	8
To							
tal							

Rupees ----- (in words)

I, do hereby declare that the above information is correct and complete to the best of my knowledge and belief.

Signature

Seal

Name:-----

Status:\*\*-----

(Purchasing dealer/consignee)

The above goods are being transported by

- (1) Registration no. of the goods carrier.
- (2) Name and address of the owner of the goods carrier.
- (3) Name and address of Transport Company

Signature .....

of vehicle driver

Full name.-----

Parentage -----

Driving License No.-----

\*Strike out whichever is inapplicable

\*\*Relationship of the person signing the form to the Dealer (e.g.Prop./Partner/Director/Manger etc.) be indicated.



**FORM XVI**  
(See sub-rule (3) of rule 26)  
**Form of Declaration for Import**  
**Duplicate**

Serial No.-----  
issue-----

Date of

Name and full address of the -----  
of the dealer to whom issued-----  
Registration Certificate No.-----  
Valid with effect from-----

Notice

You are required showing cause why the goods being imported on this declaration form should not be acquired at the value 10% above the approximate sale value mentioned on this declaration form at the time of presenting this form as prescribed under Section 47.

If no reply is submitted along with this declaration, the officer empowered to check this declaration form shall have power to acquire the goods and pay owner of the goods an amount equal to 110% of the disclosed estimated sale value or presumed value as defined in explanation in Section 44.

Signature  
(Seal of the issuing authority)  
Sector -----Circle-----

(The above entries to be field in by the issuing authority)

I, on behalf of the aforesaid dealer, do hereby declare that the goods noted below are being imported/received/ brought \* by the aforesaid dealer/ me\*.

S l. No.	Name and address of dealer from whom goods are purchased/ received	Bill/ Cash Memo/ Challan * No. and date	De scri ption of go ods	Qua ntity / Wei ght	Val ue of Goo ds	Number of Form C/D/F*, if issued	Signature of selling dealer/ sender/ consigner
1	2	3	4	5	6	7	8
To							
tal							

Rupees ----- (in words)

I, do hereby declare that the above information is correct and complete to the best of my knowledge and belief.

Signature

Seal

Name:-----  
Status:\*\*-----  
(Purchasing dealer/ consignee)



The above goods are being transported by

(1)Registration no. of the goods carrier.

(2)Name and address of the owner of the goods carrier.

(3)Name and address of Transport Company

Signature .....  
of vehicle driver

Full name.-----

Parentage -----

Driving License No.-----

Original copy  
received/retained

Signatures -----

\*Officer In-charge Check Post

Check Post-----

\*Assessing Authority

Sector---- Circle-----

Date-----

\*Strike out whichever is inapplicable

\*\*Relationship of the person signing the form to the Dealer (e.g.Prop./Partner/ Director /  
Manger etc.) be indicated.

**FORM XVI**  
(See sub-rule (3) of rule 26)  
**Form of Declaration for Import**  
**Counter foil**

Serial No.-----  
issue-----

Date of

Name and full address of the -----  
of the dealer to whom issued-----  
Registration Certificate No.-----  
Valid with effect from-----

Notice

You are required showing cause why the goods being imported on this declaration form should not be acquired at the value 10% above the approximate sale value mentioned on this declaration form at the time of presenting this form as prescribed under Section 47.

If no reply is submitted along with this declaration, the officer empowered to check this declaration form shall have power to acquire the goods and pay owner of the goods an amount equal to 110% of the disclosed estimated sale value or presumed value as defined in explanation in Section 44.

Signature  
(Seal of the issuing authority)  
Sector -----Circle-----

(The above entries to be filled in by the issuing authority)

I, on behalf of the aforesaid dealer, do hereby declare that the goods noted below are being imported/received/ brought \* by the aforesaid dealer/ me\*.

S l. No.	Name and address of dealer from whom goods are purchased/ received	Bill/ Cash Memo/ Challan * No. and date	De scri ption of go ods	Qua ntity / Wei ght	Val ue of Goo ds	Number of Form C/D/F*, if issued	Signature of selling dealer/ sender/ consigner
1	2	3	4	5	6	7	8
To							
tal							

Rupees ----- (in words)

I, do hereby declare that the above information is correct and complete to the best of my knowledge and belief.

Signature

Seal

Name:-----  
Status:\*\*-----  
(Purchasing dealer/consignee)

The above goods are being transported by

(1)Registration no. of the goods carrier

(2)Name and address of the owner of the goods carrier.

(3)Name and address of Transport Company

Signature .....

of vehicle driver

Full name.-----

Parentage -----

Driving License No.-----

\*Strike out whichever is inapplicable

\*\*Relationship of the person signing the form to the Firm (e.g.Prop./Partner/Director/Manger etc.) be indicated.

**FORM XVII**  
(See sub-rule(3)of rule 26 and rule 29)  
**Form of Certificate for Import**  
**ORIGINAL**

Book No.-----

S.No.-----

Sector-----Circle-----

Date of issue-----

Valid upto-----

Certified that Shri / Sarvshri-----

(name and full address)

is/are hereby permitted to transport the consignment detailed below, to the extent of a maximum amount of Rs------(Rupees-----)

Sl.no.	Description of goods	Quantity

(Seal)

Signature  
and designation of  
the issuing officer.

Certified that the goods covered by the above certificate have been purchased as per the details given below:

Sl.no	Name and address of the dealer from whom goods are purchased	Bill/ Cash memo		Description of goods	Quantity / Weight	Value of goods	Signature of selling dealer or Consigner
		Number	Date				
1	2	3(a)	3(b)	4	5	6	7

Signature.....

Name:-----

Status:\*\*-----

(Purchasing dealer/ consignee)

(Seal)

The above goods are being transported by

(1)Registration no. of the goods carrier.

(2)Name and address of the owner of the goods carrier.

(3)Name and address of Transport Company

Signature .....

of the vehicle driver

Full name.-----

Parentage -----

Driving License No.-----

**FORM XVII**  
(See sub-rule(3)of rule 26 and rule 29)  
**Form of Certificate for Import**  
**DUPLICATE**

Book No.-----

S.No.-----

Sector-----Circle-----

Date of issue-----

Valid upto-----

Certified that Shri / Sarvshri-----

(name and full address)

is/are hereby permitted to transport the consignment detailed below, to the extent of a maximum amount of Rs----- (Rupees-----)

Sl.no.	Description of goods	Quantity

(Seal)

Signature  
and designation of  
the issuing officer.

Certified that the goods covered by the above certificate have been purchased as per the details given below:

Sl.no	Name and address of the dealer from whom goods are purchased	Bill/ Cash memo		Description of goods	Quantity / Weight	Value of goods	Signature of selling dealer or Consigner
		Number	Date				
1	2	3(a)	3(b)	4	5	6	7

Signature.....

Name:-----

Status:\*\*-----

(Purchasing dealer/ consignee)

(Seal)

The above goods are being transported by

- (1)Registration no. of the goods carrier.
- (2)Name and address of the owner of the goods carrier.
- (3)Name and address of Transport Company

Signature .....  
of the vehicle driver  
Full name.-----  
Parentage -----  
Driving License No.-----  
Original copy  
received/retained

Signatures -----  
\* Officer In-charge Check Post  
Check Post-----  
\* Assessing Authority  
Sector----- Circle-----  
Date-----

(\*Strike out whichever is inapplicable )

**FORM XVII**  
(See sub-rule(3)of rule 26 and rule 29 )  
**Form of Certificate for Import**  
**COUNTER FOIL**

Book No.-----

S.No.-----

Sector-----Circle-----

Date of issue-----

Valid upto-----

Certified that Shri / Sarvshri-----

(name and full address)

is/are hereby permitted to transport the consignment detailed below, to the extent of a maximum amount of Rs------(Rupees-----)

Sl.no.	Description of goods	Quantity

(Seal)

Signature  
and designation of  
the issuing officer.

Certified that the goods covered by the above certificate have been purchased as per the details given below:

Sl.no	Name and address of the dealer from whom goods are purchased	Bill/ Cash memo		Description of goods	Quantity / Weight	Value of goods	Signature of selling dealer or Consigner
		Number	Date				
1	2	3(a)	3(b)	4	5	6	7

Signature.....

Name:-----

Status:\*\*-----

(Purchasing dealer/ consignee)

(Seal)



The above goods are being transported by

- (1)Registration no. of the goods carrier.
- (2)Name and address of the owner of the goods carrier.
- (3)Name and address of Transport Company

Signature .....  
of the vehicle driver  
Full name.-----  
Parentage -----  
Driving License No.-----

## FORM XVIII

### Tripsheet

(See sub-rule (3) and sub-rule (7) of rule 26)

**(To be submitted in triplicate)**

Name and address of the Transport Company-----

Vehicle Number-----

Name and address of the owner of the vehicle-----

Name and address of the driver of the vehicle-----

S l N o	G.R. No.	C o n s i g n e r	C o n s i g n e e	S t a t i o n f r o m	S t a t i o n t o	D e s c r i p t i o n o f g o o d s	W e i g h t/ q u a n t i t y/ n u m b e r o f g o o d s	V a l u e o f g o o d s
1	2	3	4	5	6	7	8	9

If the goods are dispatched to a place in Uttaranchal, number of Form of Declaration for Import	In case the goods are to be transported through the State	
	Name of the exit Check post	Date upto which the vehicle is to cross the exit check post
10	11(a)	11(b)

I, hereby declare that the information given above is true to the best of my knowledge and belief.

Place-----

Date-----

Signature-----

Full name-----

Status-----

To be filled by Officer –in-charge of Entry Check Post	To be filled by Officer-in-charge of Exit Check Post.
Sl.No.. -----of R-3 Date upto which the vehicle is to cross Exit Check Post -----	Sl.No.. -----of R-4 Actual date of crossing the Exit Check Post -----
Signature and seal of the Officer I/C of Entry Check Post	Signature and seal of the Officer I/c of Exit Check Post

**FORM XIX**  
(See sub-rule (2) of rule 31)

**Application for Form of Certificate for Import**

To,  
The Assistant Commissioner Commercial Tax  
Sector-----Circle-----

Sir,

I,.....s/o.....residen  
t of .....(complete address  
alongwith, house no., name of road / street/ lane, mohalla, village/town, P.O. and District),  
hereby declare that I wish to import or receive from outside the State goods of the following  
description and value for the purpose of \* re- sale/use in manufacture of goods for sale/  
personal consumption..

Sl.no.	Description of goods	Quantity	Amount

I hereby declare that the above information is true to the best of my knowledge and belief.

I request that a certificate permitting the import of the above goods may kindly be issued to me.

Date-----  
Signature-----

Place-----

Status-----

\*strike out whichever is not applicable.

**Form XX**

(See sub-rule (5) of rule 31)

**Register of issue of Certificates for Import to be maintained by Assistant Commissioner**

Receipts				
Date	Authority from whom received along with number and date of relevant letter	Total No. of forms	Serial No.	
			From	To
1	2	3	4(a)	4(b)

Issues											
Date	Name and address of the person to whom issued	Fee paid	Treasury Challan No. and date	Number of Certificates issued	Serial No.		Total cost	Balance if any	Signature of recipient	Signature of attesting witness	Signature of Asst. Commissioner
					From	To					
5	6	7	8	9	10(a)	10(b)	11	12	13	14	15

Form received from Check Posts

Date	Name of Check Post	Serial no. of form	Name and address of seller	Description of goods	Quantity	Value	Signature of clerk entering column 18 to 24	Remarks regarding return of unused certificates with serial no. of entry in Register on Form XXI	Signature of Assistant Commissioner with date	
16	17	18	19	20	21	22	23	24	25	26

**FORM XXI**

(See sub-rule (9) of rule 31)

**Register of unused Certificates for Import surrendered by unregistered dealers or persons to be maintained by Assistant Commissioner**

Date	Name and address of person surrendering forms	Total no. of forms	Serial No.		Date on which Certificate was issued	Serial No. in Register Form	Reason for return of forms	Signature of Assistant Commissioner	Remarks regarding details of destruction or disposal of Certificate along with dated signature of Assistant Commissioner
			From	To					
1	2	3	4(a)	4(b)	5	6	7	8	9

**FORMS XXII**  
(See sub-rule(1) of rule 32)  
**Goods Transport Memo**  
(Original copy)

Serial No.-----  
issue-----

Date of

Name and full address of-----  
the dealer to whom issued-----  
Registration Certificate No.-----  
Valid with effect from-----

Signature  
(Seal of the issuing authority)  
Circle -----Sector-----

(To be filled in by the consignor/selling dealer)

- 1-Name and address of the consignee of goods-----  
-----  
2-Name of commodity-----  
3-Quantity of goods (No. of packages/packets)-----  
4-Weight pf goods-----  
5-Value of goods (in figures) Rupees-----  
(In words)Rupees-----  
6-No and date of Bill/ Cash Memo /Challan issued in respect of goods-----

Date-----

Signature-----  
(Dealer/ representative)  
(Stamps)

(To be filled in by the owner/ Driver/Person- in -charge of the vehicle)

- 1 Vehicle No. ( in figures)-----
- 2 Place from where goods loaded-----
- 3 Time and date when vehicle started journey -----
- 4 Meter reading of vehicle at the loading place of goods-----
- 5 Name and address of Transport Company-----
- 6 Goods Receipt No. and date-----

Signature of owner/driver/-----  
 person-in-charge of vehicle

Full Name-----

Parentage-----

Driving License No-----

Note:-If entries are found unfilled, goods will be seized.

**FORMS XXII**  
 (See sub-rule(1) of rule 32 )  
**Goods Transport Memo**  
**(Duplicate copy)**

Serial No.-----  
 issue-----

Date of

Name and full address of-----

the dealer to whom issued-----

Registration Certificate No.-----

Valid with effect from-----

Signature  
 (Seal of the issuing authority)  
 Circle -----Sector-----

(To be filled in by the consignor/selling dealer)

1-Name and address of the consignee of goods-----

2-Name of commodity-----

3-Quantity of goods (No. of packages/packets)-----

4-Weight pf goods-----

5-Value of goods (in figures) Rupees-----

(In words)Rupees-----

6-No and date of Bill/ Cash Memo /Challan issued in respect of goods-----

Date-----

Signature-----  
 (Dealer/ representative)  
 (Stamps)



(To be filled in by the owner/ Driver/Person- in -charge of the vehicle)

- 7 Vehicle No. ( in figures)-----  
 8 Place from where goods loaded-----  
 9 Time and date when vehicle started journey -----  
 10 Meter reading of vehicle at the loading place of goods-----  
 11 Name and address of Transport Company-----  
 12 Goods Receipt No. and date-----

Signature of owner/driver/-----  
 person-in-charge of vehicle  
 Full Name-----  
 Parentage-----  
 Driving License No-----

Note:-If entries are found unfilled, goods will be seized.

<p style="text-align: center;"><b>FORM XXIII</b>                  (See sub-rule(15)of rule 41)                  Government of Uttaranchal                  Department of Commercial Tax  <b>Tax Refund Order</b></p> <p>Book No.----- <b>COUNTERFOIL</b> oucher No.-----</p> <p>Refund from the account of                  -----                  -----                  (Name and address of the Dealer)                  G.I.R.Number-----                  Assessment year-----                  Refund payable to-----                  (Name and address of person to whom refund is payable)                  Date of order of refund-----                  Authority ordering refund-----                  Amount of refund Rs.-----                  (Rs.-----)                  Nature of refund-                  (a) State/Central                  (b)Tax/Penalty/Fees/Miscellaneous/Interest</p>	<p style="text-align: center;"><b>FORM XXIII</b>                  (See sub-rule(15)of rule 41)                  Government of Uttaranchal                  Department of Commercial Tax  <b>Tax Refund Order</b></p> <p>Book No.----- <b>ORIGINAL</b> Voucher No.-----                  To,                  The Treasury /Sub-Treasury Officer /                  Officer- in- charge State Bank of India                  -----</p> <p>It is certified that-                  (1) with reference to the assessment year-----                  a refund of                  Rs.-----                  -----is due to Shri/Sarvshri-----                  -----                  or                  with reference to the assessment year-----an                  amount of Rs.-----was deposited by                  Shri/Sarvshri-----,out of this                  amount Rs.-----is refundable                  Shri/Sarvshri-----in accordance                  with rule 42;                  (2) The amount concerning which this refund is                  given has been credited in the treasury as per                  particulars given below-</p>
--	---

PARTICULARS OF DEPOSIT				PARTICULARS OF DEPOSIT			
Treasury Challan no.	Date	Amount	Branch of State Bank / Treasury/ Sub-Treasury	Treasury Challan no.	Date	Amount	Branch of State Bank / Treasury/ Sub-Treasury
1	2	3	4	1	2	3	4

<p style="text-align: center;">Assistant Commissioner Sector-----Circle-----</p> <p>Place----- Date-----</p> <p>Signature of _____ recipient of voucher</p> <p>Status _____</p> <p>Date of encashment _____ of voucher in Treasury/ Sub-Treasury/State Bank</p> <p style="text-align: center;">Assistant Commissioner</p>	<p>(3)no refund order regarding the aforesaid amount has previously been granted and that this order of refund has been entered in the original copy of the order granting refund and other relevant records under my signature with date;</p> <p style="text-align: center;">Hence please pay to</p> <p>Shri/Sarvshri-----</p> <p>----a sum of Rs.-----</p> <p>(Rs.-----)</p> <p>on account of the refund and debit the amount under the head "0045-Commercial Tax-102-Receipts Uttaranchal Value Added Tax Ordinance, 2005-Deduct refunds"</p> <p style="text-align: center;">Assistant Commissioner Sector-----Circle-----</p> <p>Place----- Date-----</p> <p style="text-align: center;">Countersigned</p> <p style="text-align: center;">Drawing and Disbursing Officer</p>
---	--

<p style="text-align: center;"><b>FORM XXIV</b> (See sub-rule(15)of rule 41) Government of Uttaranchal Department of Commercial Tax <b>Tax Adjustment Voucher</b></p> <p>Book No.---- <b>COUNTERFOIL</b> Voucher No.-----</p> <p>Refund payable to----- (Name and address of person to whom refund is payable)</p> <p>Assessment year-----</p> <p>G.I.R.No.-----</p> <p>Date of order of refund-----</p> <p>Authority ordering refund-----</p> <p>Amount of refund Rs.----- (Rs.-----)</p>	<p style="text-align: center;"><b>FORM XXIV</b> (See sub-rule(15)of rule 41 ) Government of Uttaranchal Department of Commercial Tax <b>Tax Adjustment Voucher</b></p> <p>Book No.----- <b>ORIGINAL</b> Voucher No.-----</p> <p>To, The Treasury /Sub-Treasury Officer / Officer- in- charge State Bank of India</p> <p>-----</p> <p>It is certified that-</p> <p>(1) with reference to the assessment year----- a refund of Rs.----- is due to Shri/Sarvshri-----</p> <p>(2) The amount concerning which this refund is given has been credited in the treasury as per particulars given below-</p>
--	--

PARTICULARS OF DEPOSIT				PARTICULARS OF DEPOSIT			
Treasury Challan no.	Date	Amount	Branch of State Bank /Treasury/ Sub-Treasury	Treasury Challan no.	Date	Amount	Branch of State Bank /Treasury/ Sub-Treasury
1	2	3	4	1	2	3	4

<p>Nature of refund-</p> <p>(a) State/Central</p> <p>(b) Tax/Penalty/Fees/Miscellaneous/Interest</p> <p>To be adjusted towards -</p> <p>(a) State/Central</p> <p>(b) Tax/Penalty/Fees/Miscellaneous/Interest</p> <p>(c) Year -----</p> <p>as per Treasury challans enclosed</p> <p style="text-align: center;">Assistant Commissioner</p> <p style="text-align: center;">Sector-----Circle-----</p> <p>Place----- Date-----</p> <p>Signature of -----</p> <p>recipient of voucher -----</p> <p>Status -----</p> <p>Date of encashment -----</p> <p>of voucher in Treasury/ Sub-Treasury/State Bank</p> <p style="text-align: right;">Assistant Commissioner</p>	<p>(3) no refund order regarding the aforesaid amount has previously been granted and that this order of refund has been entered in the original copy of the order granting refund and other relevant records under my signature with date;</p> <p>(4) an amount of Rs.----- is outstanding against the aforesaid dealer as tax /penalty/fee/interest/ miscellaneous under the Uttaranchal Value Added Tax/Central Sales Tax Act for the year-----</p> <p style="text-align: center;">or</p> <p>the aforesaid dealer has requested that this amount of refund may be adjusted towards the tax / penalty/fee/interest / miscellaneous under the Uttaranchal Value Added Tax/Central Sales Tax Act for the year-----</p> <p>Hence please credit the aforesaid amount towards tax /penalty/fee/interest / miscellaneous under the Uttaranchal Value Added Tax/Central Sales Tax Act for the year----- as per treasury challan enclosed and send two copies of receipt treasury challans to me.</p> <p style="text-align: center;">Assistant Commissioner</p> <p style="text-align: center;">Sector-----Circle-----</p> <p>Place----- Date-----</p> <p style="text-align: center;">Countersigned</p> <p style="text-align: center;">Drawing and Disbursing Officer</p> <p>Examined and adjusted Rs.-----</p> <p>(Rs-----)</p> <p>towards----- under Uttaranchal Value Added Tax Ordinance/ Central Sales Tax Act for the year-----</p> <p style="text-align: right;">Treasury/Sub-Treasury Officer</p>
---	--



Assistant Commissioner Sector-----Circle----- Place-----Dated----- Date of encashment----- in the Treasury/Sub-Treasury / State Bank of India	Assistant Commissioner Sector-----Circle----- Place-----Dated----- Date of encashment----- in the Treasury/Sub-Treasury / State Bank of India	Assistant Commissioner Sector-----Circle----- Place-----Dated----- Date of encashment----- in the Treasury/Sub-Treasury / State Bank of India
Treasury /Sub-Treasury Officer/ Officer-in-charge, State Bank of India, ----- ( Stamp)	Treasury /Sub-Treasury Officer/ Officer-in-charge, State Bank of India, ----- ( Stamp)	Treasury /Sub-Treasury Officer/ Officer-in-charge, State Bank of India, ----- ( Stamp)

**FORMS XXVI**  
(See sub-rule(15)of rule 41)

**Application for the issue of Duplicate Refund Voucher**

To,

Assistant Commissioner Commercial Tax,  
Sector----- Circle-----

I Certify that refund voucher as per particulars given below, issued to me/to my firm,  
has been lost:-

- (a) Name and full Address of the dealer-----  
from whose account refund was granted -----
- (b) G.I.R. No.-----
- (c) Assessment year-----
- (d) Registration Certificate No:  
(i)Uttaranchal Value Added Tax Ordinance-----  
(ii)Central Sales Tax Act-----
- (e) Name and full address of the dealer / -----  
person whom refund was granted -----
- (f) (i)Name of the person -----  
submitting the application  
(ii)Status with respect to person-----  
to whom refund was granted
- (g) Number and date of Refund voucher lost: No.-----Date-----
- (h) Amount of Refund Rs.------(Rs-----)
- (i) Refund on account of:  
(i)Uttaranchal/Central  
(ii)Tax/Penalty/fee/miscellaneous/interest

(2)I further certify that the aforesaid refund Voucher has been actually lost on  
-----and has not been encashed so far and that it will not be encashed even if traced.

(3)I also certify that in case the aforesaid refund Voucher is encashed, I and the  
aforesaid dealer or person to whom refund was granted, shall be jointly and severally liable to  
indemnify the Government on account of any loss that may be incurred by them.

**DECLARATION OF THE APPLICANT**

I -----s/o Shri-----Resident of  
------(full residential

address) do hereby declare that the above information and all the statements made above are true and accurate to the best of my knowledge and belief and that nothing has been omitted, concealed or wrongly stated.

Place-----  
Date-----

Signature-----  
Name of the applicant-----  
Status-----

**FORM XXVII**  
(See sub-rule (3) of rule 42 )

**Form of Indemnity Bond**

KNOW ALL MEN BY THESE PRESENTS that we -----  
son of Shri ----- Resident of -----  
------(hereinafter called " the Obliger" which expression shall unless  
excluded by or repugnant to the context include his /her heirs, executors, administrators and  
legal representatives) and (1)-----son of Shri -----  
Resident of -----and  
(2) -----son of Shri -----  
Resident of -----  
SURETIES on behalf of the Obliger ((hereinafter called " the Sureties" which expression  
shall unless excluded by or repugnant to the context include his /her heirs, executors,  
administrators and legal representatives) bind ourselves jointly and severally to pay to the  
Governor of Uttaranchal (hereinafter called " the Government" which expression shall unless  
excluded by or repugnant to the context include his /her successors in office and assigns) on  
demand and without demur the sum of Rs.------(Rupees  
-----only) for which payment will and truly to be made  
we bind ourselves firmly by these presents.

Signed this -----day of -----two thousand -----  
corresponding to Saka Sambat the -----day of  
-----.

WHEREAS rule 42 of the Uttaranchal Value Added Tax Rules, 2005 as amended from time to time requires that if at any time after the refund is granted to the purchaser the Assessing Authority is satisfied that the refund was not due or, as the case may be, such amount became not refundable due to any judicial pronouncement, change of law or for any other reason, such purchaser shall not demand deposit the amount refunded to him/ her or any part thereof, as may not have been found refundable to him / her, with the Government.

AND WHEREAS the Obliger herein is a purchaser who has obtained the refund.

NOW THE CONDITION of the above written bond or obligation is such that the obliger and / or the sureties shall in the event of the amount becoming not refundable (in respect of which the decision of the Government or the authority appointed by it for the purpose shall be final and binding on the obliger and the sureties) pay to the Government on



(Signatures with name and full address)

**FORM XXVIII**  
(See sub-rule(2)of rule 45 )

REGISTER OF SALES

Name and address -----  
of the Dealer-----

Period-----



Date of sale	Name and address of the purchaser	Purchase and sales register number	Details of Sale Invoice			Classification / Description of goods	Value of goods				Total value of goods	Amount of Tax
			Number	Date	Amount		Taxable	Taxable	Taxable	Taxable		
							at the rate of	at the rate of	at the rate of	at the rate of		
1	2	3	4(a)	4(b)	4(c)	5	6(a)	6(b)	6(c)	6(d)	7	8
<b>TOTAL</b>												

Note:-(1)If sales are to a dealer/ person other than a registered dealer, indicate in col-3.

(2)In col. 6(a) to col.6(d) goods should be classified on the basis of rate of tax as applicable under Uttaranchal VAT Ordinance ,2005 and appropriate rate of tax should be recorded therein.

(3) Separate accounts should be maintained in the above format in respect of sale of goods as classified under sub-rule(2)of rule 45.



**FORM XXIX**  
(See sub-rule(1)of rule 46 )

**REGISTER OF PURCHASES**

Name and address -----

of the Dealer-----

Period-----

D a t e  o f p u r c h a s e	N a m e  a n d  a d d r e s s o f t h e  s e l l i n g  d e a l e r	S e l l i n g d e a l e r s R e g i s t r a t i o n N u m b e r	Details of Purchase			C l a s s / D e s c r i p t i o n o f g o o d s	Value of goods				T o t a l v a l u e  o f g o o d s	A m o u n t o f T a x
			Invoice				T a x - a b l e  a t t h e r a t e o f	T a x a b l e  a t t h e r a t e o f	T a x a b l e  a t t h e r a t e o f	T a x a b l e  a t t h e r a t e o f		
			N u m b e r	D a t e	A m o u n t							
1	2	3	4(a)	4(b)	4(c)	5	6(a)	6(b)	6(c)	6(d)	7	8

<b>TOTAL</b>						
--------------	--	--	--	--	--	--

Note:-(1)If purchases are from a dealer/ person other than a registered dealer, indicate in col-3.

(2)In col. 6(a) to col.6 (d) goods should be classified on the basis of rate of tax as applicable under Uttaranchal VAT Ordinance ,2005 and appropriate rate of tax should be recorded therein.

(3) Separate accounts should be maintained in the above format in respect of purchase of goods as classified under subrule(2)of rule 46.

FORM XXX  
(See rule 47 )

Form of summons under the Uttaranchal Value Added Tax Rules,2005

To,

-----  
-----  
-----

\*Whereas your attendance is necessary to give evidence:

Whereas the following documents are required

-----  
-----  
-----

(here describe documents in sufficient details to permit their identification with reasonable certainty)

with reference to an inquiry under the Uttaranchal Value Added Tax Ordinance, 2005 relating to -----

(enter subject of enquiry in brief )

now pending before me.

\*to appear in person

You are hereby summoned-----

to produce, or cause to be produced, the said documents before me on the-----day of-----20-----at-----O'clock at (place)-----,and not to depart thence until permitted by me.

Given under my hand and seal this-----day of-----200----

Seal

Signature-----

Designation-----

\*These words should be omitted where summons are for production of documents only

**FORM XXXI**

(See sub-rule (2) of rule 11 )

**Application for Composition of Tax under sub-section (1) of section 7 of the Uttaranchal Value Added Tax Ordinance, 2005**

To,

The Assessing Authority, Commercial Tax  
Sector \_\_\_\_\_ Circle \_\_\_\_\_

ASSESSMENT YEAR

				-		
--	--	--	--	---	--	--

REGISTRATION NUMBER

0	5										
---	---	--	--	--	--	--	--	--	--	--	--

1-(a) Name of applicant: -----

(b) Father's /Husband's name: -----

(c) Residential address: -----

-----

(d)Status in business : -----

2-Name and style of business -----

3- Principal place of business :-----

in Uttaranchal with -----

complete address: Tel.Ph.No.-----Fax-----e-mail-----

4- Branches in 1-----

Uttaranchal

2-----

3-----

4-----

5- Details of turnover of Sales

in the previous year-

- (a)(i)Gross Sales under State Act Rs.-----  
(ii)Gross Sales under CST Act Rs.-----  
Grand Total Rs.-----
- (b)Details of Gross Sales under State Act Rs.-----  
(i)Sales of Special Category Goods specified in Schedule III Rs.-----  
(ii)Sales of Goods specified in Schedule II Rs.-----  
(iii)Balance Amount of Sales within the State Rs.-----  
Grand Total Rs.-----

6- If the dealer has opted for Composition Scheme under sub-section (1)of Section 7 of the Ordinance in the previous years, give details-

Year	Turnover under Composition Scheme	Amount of tax under Composition Scheme

Passport size photograph of the applicant to be affixed

### DECLARATION

I, -----(applicant) do hereby declare that –

- (a)the dealer does not manufacture goods within the State;
- (b)the dealer does not import goods from outside the State or import goods from outside the territory of India;
- (c)the dealer's gross turnover of sales within the State in the previous year, excluding the sale of goods specified in Schedule II(C) and Special Category Goods specified in Schedule III, does not exceed Rs. 50 lacs; and
- (d)the dealer opts to pay, in lieu of tax under the provisions of the Ordinance, a tax @ 1% of the entire turnover of sales within the State, excluding the sale of goods specified in Schedule II(C) and Special Category Goods specified in Schedule III of the Ordinance, as per the provisions of, and subject to the conditions and restrictions applicable to, the Compounding Scheme under sub-section (1) of section 7 of the Ordinance.

I further certify that the particulars furnished in this application are true and complete to the best of my knowledge and belief, and no material particular has been concealed.

Place :-----

Signature of the applicant -----

Name :

-----  
Dated:-----

Status in business -----

(SEAL)

WITNESS:

Signature (1) ----- (2) -----

Name: -----

Parentage: -----

Full address: -----

-----

Signature and details of the person  
who has attested signature and  
photograph of the applicant

Signature: -----

Name: -----

Status: -----

(SEAL)

-----

BY ORDER

INDU KUMAR PANDE  
PRINCIPAL SECRETARY FINANCE