

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 the Notification No. 229/2012/181(120)/XXVII(8)/2008 dated 13 August, 2012 for general information.
13 September

Government of Uttarakhand
Vitta Anubhag-8
No. /2012/181(120)/XXVII(8)/2008
Dehradun : Dated: 13 August, 2012
September

Notification

In exercise of powers conferred by section 71 of the Uttarakhand Value Added Tax Act, 2005, The Governor is pleased to make the following rules with a view to further amend the Uttarakhand Value Added Tax Rules, 2005.

The Uttarakhand Value Added Tax (Amendment) Rules, 2012

- Short title and Commencement** 1. (1) These rules may be called The Uttarakhand Value Added Tax (Amendment) Rules, 2012.
(2) These shall come into force from the date of its notification by the Government in official gazette and different dates may be appointed for different Rules.
- Amendment in Rule 5** 2. In rule 5 of The Uttarakhand Value Added Tax Rules, 2005, hereinafter referred to as the "Principal Rules", for the existing sub-rule (3) and (4), the following sub-rules shall be substituted; namely-
(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, Section 42-B, Section 43, Section 43-A, Section 48-A and Section 50-A within the whole of the State, or within one or more than one circle, as may be specified in the order. The officer so authorised 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 officer empowered or authorised under sub-section (10) of Section 34, Section 42, Section 42-B, Section 43, Section 43-A, Section 48-A and Section 50-A shall be deemed to be an Assessing Authority in the circle in which his office is situated.
- Amendment of Rule 11** 3. In rule 11 of the "Principal Rules"-
(a) In Form III (Amended-1), after serial number 69, a new serial number 69(A) shall be added and serial number 70 shall be partially modified as under; namely-
69(A). Tax deposited (77+78)

70. Total tax credit

[(65+66+67+68+69(A))]

(b) For the existing annexure 17C, 17F and 17H of Form III (AMENDED-1), the new annexure 17C (AMENDED), 17F(AMENDED), and 17H (AMENDED), shall be substituted.

(c) In Form III(B) (AMENDED-1), after serial no. 16, new serial no. 17 and 18 shall be added; namely

17. Inter state purchase against Form 'C' (annexure 17C(Amended) to be submitted)

18. Consignment in/Stock transfer against Form 'F' (annexure 17F (Amended) to be submitted)

(d) In Form IV(AMENDED), after serial number 36 and 39, new serial number 36(A), 39(A) and 39(B) shall be added and serial number 40 shall be modified; as follows:

36(A). ITC Claimed (=34)

39(A). Tax deposited with Periodical Returns.

39(B). Differential Tax deposited (47+48)

40. Total [36+36(A)+ 37+38+39+39(A)+39(B)]

(e) After sub-rule (11), a new sub-rule (12) shall be added; namely-

(12) Notwithstanding anything contained in this rule, where any difficulty arises in giving effect to the provision of this Act or; in executing the online system smoothly, Commissioner may make necessary amendments, addition or deletion in the prescribed periodical returns or in annual return or in their prescribed annexure and may prescribe new annexure to such return by issuing an administrative order;

Provided that The Commissioner shall get approval of such changes from the Government within six months of such an administrative order.

**Amendment of 4.
Rule 26**

For the existing rule 26 of the "Principal Rules", the following rule shall be substituted; namely-

26 (A): Control on clearing, forwarding or booking agent and any person transporting goods:

(1) Every clearing, forwarding or booking agent or broker or any other person transporting goods, who in the course of his business handles documents of title to goods for or on behalf of a dealer or a person shall, furnish information about his place

of business in the State and also about vehicles or carriers owned or hired by him for transportation of goods to the officer, who is **authorised** for this purpose by the commissioner, in such form and manner as may be **prescribed** by the Commissioner within ninety days of date of commencement of this provision or within ten days of the starting date of the aforesaid business *whichever is later*.

(2) Every such agent or person, referred to in **sub-section (2) of section 42B**, shall maintain true and complete record of the goods, the documents of title to which is handled by him, containing the following information thereof-

- (i) the name and complete address of the consigner and consignee along with their TIN(if any),
- (ii) description of goods,
- (iii) weight/quantity of goods,
- (iv) number of packages of goods,
- (v) date of receipt/ booking of goods,
- (vi) date of delivery of goods,
- (vii) number and date of issue of invoice/ challan or like other documents and the value of goods declared therein,
- (viii) name and complete address and signature of the person/ dealer who booked or handed over the goods or taken the delivery thereof,
- (ix) registration number of vehicle used for the transportation of such goods and
- (x) other information as may be **prescribed** by the commissioner.

besides the above, the document of the title to goods/ GR/ bilty containing an individual serialized number, the date of its issue, Registration Number of the vehicle, the name and complete address of the consignor and the consignee description of goods, weight/quantity of goods, number of packages of goods *and the name and address of transporter*, shall be maintained in not less than three copies as a proof of possession or control of goods. One copy of such document shall be kept as an office record.

All the records and the documents mentioned in this sub rule shall be preserved till the end of next two financial years and shall be produced before the officer, **authorised** for this purpose by the Commissioner, as and when required.

(3) For the purpose of sub section (4) of section- 42(B) the **prescribed** authority referred to therein shall be the officer who is **authorised** under sub rule (1) or sub rule (2) by the commissioner.

(4) Notwithstanding anything contained in Section 51, any person aggrieved by order of penalty passed under sub-

section (3) or sub-section (4) of Section 42-B may, within 60 days from the date of service of the copy of the order, appeal to the Joint Commissioner (appeals) of the respective jurisdiction.

Provided that such appeal shall lie only if the proof of deposit of 50% of the amount of penalty, imposed under sub-section (3) or 25% of the amount of penalty imposed under sub-section (4) of Section 42-B, is submitted.

26B. Movement of goods within the State or from State to outside the State :

- (1) Notwithstanding anything contained in section-43 the owner or a person duly **authorised** by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be (**hereinafter referred to as the transporter**), who intends the movement of goods exceeding such quantity or measure or of such value as may be notified by the state Government in that behalf, from any place in the state to any place outside state or from any place in the state to any other place in the State or from any place in the state to any other place in the State passing through any other State, **before movement of goods** shall, prepare information in this regard in a Form [hereinafter called the "Lorry Challan"], and manner as may be **prescribed** by the Commissioner, containing the name and complete address of the consignor and consignee, weight/ quantity, number of packages and description of goods, details of invoices or challan and document of title to goods/Goods Receipts (G.R)/ bilty, in respect of such goods and other information, **as prescribed** by the Commissioner.

Provided that the Government., through a Notification, may provide for the submission of "Lorry Challan" to the **prescribed** authority before the movement of goods, in a manner as may be **prescribed** in the Notification.

- (2)(a) The **transporter**, during the movement of goods shall, carry with him the following documents -
- (i) duly signed two copies of "Lorry Challan"/e-generated "Lorry Challan" in case the "Lorry Challan" is online submitted as per notification issued by the Govt.
 - (ii) document of title to goods/ GR/ bilty
 - (iii) invoice/ challan (**as applicable**) or like documents as the case may be, related to the goods, issued by the consignor.

- (b)The **transporter** shall preserve the copy of the "Lorry

Challan" till the end of next two financial years and shall produce before the officer, who is **authorised** under sub rule (1) or sub rule (2) *of rule 26 A* by the commissioner, as and when required.

26C. Import/Transport of Goods into the State against Declaration :

(1) Any person or dealer (hereinafter in this Section referred to as **importer**) who intends to bring, import or otherwise receive, into the State from any place outside the State, any goods other than the goods specified in schedule (I) referred to in clause (a) of sub-section-(2) of section-4 exceeding such quantity or measure or of such value as notified by the State Government in that behalf, shall obtain or download the "declaration" **prescribed** in Form-XVI or the "certificate" **prescribed** in the Form-XVII, as the case may be, from his assessing authority *as may be prescribed by the Commissioner.*

(2) Where such goods are to be consigned by road—

(a) the owner or a person duly **authorised** by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be, before entering into the State shall, submit online information in Form(hereinafter called "Trip Sheet") **prescribed** by the commissioner and during the movements of goods in the State shall carry with him the following documents-

- (i) duly signed two e-generated copies of the online submitted "Trip Sheet".
- (ii) completely filled Form of Declaration for Import in Form XVI or Certificate for import in Form XVII as the case may be, in duplicate duly verified by the consignor
- (iii) sale invoice/ bill or challan/ other like document,
- (iv) document of title to goods/GR/bilty.

(b) 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 and the sale invoices/ bills/challans carried with the goods.

(c) The importer shall preserve the copies of declaration and other documents delivered to him or his agent under clause (b) for such period, as may be **prescribed by the Commissioner**, and produce them before the assessing authority in a manner and within a

time as may be notified by the Commissioner.

(3) Where such goods are brought into the State as personal luggage, the person bringing them shall carry with him the declaration in Form-XVI or the certificate in Form-XVII, as the case may be, duly filled in and signed by the importer and the importer shall submit the same for endorsement by the officer **authorised** by the Commissioner in this behalf in a manner and within a time as may be **prescribed** by the Commissioner.

(4) The **transporter** shall preserve the copy of "Trip-Sheet" till the end of next two financial years and shall produce the same before the officer, **authorised** for this purpose by the Commissioner, as and when required.


(5) A declaration or a certificate, in respect of which a report has been made under sub-rule (9) of rule 30 or sub-rule (8) of rule 31, or 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 this rule and a certificate whose period of validity as specified in sub-rule (4) of rule 31 has expired, shall not be valid.

Amendment of 5. The existing rule 27 of the "Principal Rules", shall be deleted.
Rule 27

Amendment of 6. For the existing rule 28 of the "Principal Rules", the following rule shall be substituted; namely-
Rule 28

28A. Transit of Goods by Road through the State against "Transit-Pass" :

Where a vehicle coming from any place outside the State and bound for any other place outside the State, carrying goods referred to in sub-section (1) of Section 48 passes through the State, the owner or a person duly **authorised** by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be before entering into the State, shall prepare and submit online declaration containing all the information regarding the goods, the vehicle, the document of the title to the goods/GR/bilty and the movement of goods and other information as required in the Form (hereinafter called "Transit-Pass") as may be **prescribed** by the Commissioner, complete in all respect in such manner and within such time as may be **prescribed** by the Commissioner. The owner or a person duly **authorised**



by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be, while carrying such goods shall carry with him two copies of such "Transit Pass" duly signed by him, the document of the title to the goods/GR/bilty and invoice/bill or challan/ like document and after his exit from the state shall submit online declaration and other information in a form, manner and within such time as may be prescribed by the Commissioner, and shall also submit, the satisfactory proof of crossing the State or reaching the destination State to such officer as may be authorised for this purpose by the Commissioner whenever so required by such officer failing which it shall be presumed that the goods carried thereby have been sold within the State.

provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the **onus of proving** that the goods have actually moved outside the State shall be on the person-in-charge of the vehicle *for which transit pass was prepared or submitted.*

provided further that in certain circumstances, online submission of "Transit-Pass" and of information regarding exit from the state **may be relaxed** by the Commissioner for a specified period.

provided further that with a view to ensure that there is no evasion of tax, the vehicle, referred to in this section shall enter into and exit from the State only from such places as notified by the Commissioner.

Explanation:-

In the circumstances where online submission of Transit Declaration is relaxed, the provision of preparation of Transit Declaration before entering into the State and provision of carrying it during transportation, shall remain effective. In such case before exit from the State the vehicle along with the goods shall be stopped at a place notified by the Commissioner and the copy of Transit Declaration be submitted to the officer so authorised for this purpose by the Commissioner at a place notified by the commissioner.

(2) In such a case, as referred to in the above sub section, the owner or a person duly authorize by such owner or the driver or person-in-charge of a vehicle or. of goods in movement, as the case may be, shall jointly and severally be liable to pay tax on such presumed sale of goods and also for payment of amount of penalty that may be imposed under the provisions of this Act.

(3) Every person for whom a presumption under sub-section (1) **of section 50** exists, that the goods have been

sold within the State, such person/s, shall be assessed to tax on the goods covered by each Transit-Pass separately by the officer **authorised** for this purpose by the commissioner.

provided further that no order of assessment under this section shall be passed until a reasonable opportunity of being heard is given.

28B. Inspection of Goods in Transit:

(1) During the Transit of Goods through the State, 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 officer empowered under Section 42 or Section 43 or Rule 4 or the officer of the check post/barrier setup under Section 50-A. He shall also allow such officer to inspect the goods, the vehicle and all the documents relating to the goods.

(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 Rule 28-A 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.

Addition of 7. After rule 54 of "Principal Rules", a new rule 55 shall be added; namely-

Rule 55

55. For the purpose of computerization of Commercial Tax, notwithstanding anything contained in the Uttarakhand Value

Added Tax Rules, 2005, it is hereby provided that the Commissioner may make it mandatory to submit, any application or intimation as required under the Value Added Tax Act or Rules, online on the official website of the Commercial Tax Department. To facilitate this object, Commissioner may prescribe, the form of *such* application or intimation, and may make necessary amendment in the forms, *certificate or declaration* which are already prescribed under the rules.


(RADHA RATURI)
SECRETARY.

**ANNEXURE- 17C(Amended)
of Form III(Amended-1)**

1. TIN of the Purchasing Dealer.

2. Effective Date of CST Registration of the Purchasing Dealer.

3. Name and Address of the Purchasing Dealer.

4. Period of Return From.....to

5. Invoice wise List of Interstate Purchase against Form 'C'

SL.No.	TIN/ RC No. of the Seller	Name of the Seller	Address of the Seller and State of Seller	Purchase order no. and date	Invoice no.	Invoice date (dd/mm/yyyy)	Date on which Purchase accounted for(if the invoice date falls before the tax period)	Name of Goods as per invoice	purpose	Amount Excluding tax	Tax amount	amount with tax *
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2.												
3.												
Total												

This may please be treated as my / our application for issuance of Form 'C'

Signature of Authrised Signatory
Status

**ANNEXURE- 17F(Amended)
of Form III(Amended-1)**

1. TIN of the Transferee

2. Effective Date of CST Registration of the Transferee

3. Name and Address of the Transferee

4. Period of Return From.....to

5. List of Interstate Consignment in/ stock transfer in against Form 'F'

SL.No.	Name of the Transferor	Address of the Transferor and State of Transferor	TIN/ RC No. of the Transferor	Description of the goods sent	Quantity or weight	Value of goods	No. of Invoice / challan or any other document under which goods were sent	Dated	Name of Railway, steamer or ferry Station or airport or post office or road transport companies' office from where goods were dispatched	No. of Railway receipts or postal receipts or goods receipts with trip sheet of lorry or any other documents indicating the means of transport	Dated	Date on which delivery was taken by transferee
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2.												
3.												
Total												

This may please be treated as my / our application for issuance of Form 'F'

Signature of Authrised Signatory
Status

**ANNEXURE- 17H(Amended)
of Form III(Amended-1)**

1. TIN of the Exporter

2. Effective Date of CST Registration of the Exporter

3. Name and Address of the Exporter

4. Period From.....to

5. List of Interstate purchase against Form 'H'

SL.No.	Name of the Seller	Address of the Seller and State of Seller	TIN/ RC No. of the Seller	Purchase order no. and date	Bill/ cash memo/ challan no.	Dated	Date on which Purchase accounted for(if invoice date falls before the tax period)	Description of the goods purchased as per document in column 6	Value of goods purchased	Quantity of goods purchased	Agreement order no. in relation to export	Dated
1	2	3	4	5	6	7	8	9	10	11	12	13
1												
2.												
3.												
Total												

This may please be treated as my / our application for issuance of Form 'H'

Signature of Authrised Signatory
Status

ANNEXURE- 17C
of Form III (B)(Amended-1) for Work Contractors

1. TIN of the Purchasing Dealer.
2. Effective Date of CST Registration of the Purchasing Dealer.
3. Name and Address of the Purchasing Dealer.
4. Period of Return From.....to
5. Invoice wise List of Interstate Purchase against Form 'C'

SL.No.	TIN/ RC No. of the Seller	Name of the Seller	Address of the Seller and State of Seller	Purchase order no. and date	Invoice no.	Invoice date (dd/mm/yyyy)	Date on which Purchase accounted for (if the invoice date falls before the tax period)	Name of Goods as per invoice	purpose	Amount Excluding tax	Tax amount	amount with tax *
1	2	3	4	5	6	7	8	9	10	11	12	13
1.												
2.												
3.												
Total												

This may please be treated as my / our application for issuance of Form 'C'

Signature of Authrised Signatory
Status

ANNEXURE- 17F
of Form III (B)(Amended-1) for Work Contractors

1. TIN of the Transferee
2. Effective Date of CST Registration of the Transferee
3. Name and Address of the Transferee
4. Period of Return From.....to
5. List of Interstate Consignment in/ stock transfer in against Form 'F'

SL.No.	Name of the Transferor	Address of the Transferor and State of Transferor	TIN/ RC No. of the Transferor	Description of the goods sent	Quantity or weight	Value of goods	No. of Invoice / challan or any other document under which goods were sent	Dated	Name of Railway, steamer or ferry Station or airport or post office or road transport companies' office from where goods were dispatched	No. of Railway receipts or postal receipts or goods receipts with trip sheet of lorry or any other documents indicating the means of transport	Dated	Date on which delivery was taken by transferee
1	2	3	4	5	6	7	8	9	10	11	12	13
1.												
2.												
3.												
Total												

This may please be treated as my / our application for issuance of Form 'F'

Signature of Authrised Signatory
Status