

WELCOME TO THE COMMERCIAL TAX DEPARTMENT, UTTARAKHAND

The Commissionerate function under the Finance Department of Government of Uttarakhand. Commercial Tax Department is headed by Commissioner Tax. The commissionerate is responsible for administering following Act and corresponding Rules.

TAXATION ACTS

- (I) The Uttarakhand Value Added Tax Act, 2005
- (II) The Central Sales Tax Act, 1956
- (III) The Uttarakhand Tax On Entry of Goods into local Areas Act, 2008
- (IV) Uttarakhand (Uttar Pradesh Taxation and Land Revenue Laws Act ,1975Adoption and Modification order 2002)

Commissionerate has it's headquarter at 405 Indira Nagar, Dehradun .Commissioner is the head of the Department and is assisted by battery of officials ranging from Addl. Commissioner to Commercial tax officers administering the Acts and recoveries of taxes .The Commissionerate is further organised in two Zones s Kumaun and Garhwal and four regions Dehradun, Hardwar, Kashipur and Haldwani headed by Additional Commissioner (Zone) and Joint Commissioner (Executive) respectively. All activities pertaining to administration of these ACTs are carried out by the Commissionerate.These activities include:

- Issuance of Registration under various Acts.
- Acceptance of return and challans
- Issue of Statutory Forms and other forms
- Assessment and Tax Audit
- Enforcement and recovery of taxes
- Refunds
- Appeal

To Track movement of goods there are number of check posts erected in a number of locations at the borders of the State .Specially on National Highways five joint check posts is being constructed manned by five department.To monitor the movement of goods through Railways, checkpost is being erected at major railway Station in the State.

Uttarakhand (Uttar Pradesh Taxation and Land Revenue Laws Act ,1975Adoption and Modification order 2002), Tax on Luxuries which authorised the State to levy and collect tax on luxuries provided in the hotel, is also administered by the Department of Commercial Taxes since December 2009. It is levied only on the luxuries provided in the hotel.

The State of Uttarakhand shifted to Value Added Tax system with effect from 1-10-2005 in place of Trade tax system. In the earlier Trade tax structure tax is not levied on all the stages of value addition. VAT system widens the tax base by levying tax on sale of goods at every point of sale and makes the levy of tax transparent and removes cascading effect. In the VAT system the tax paid on goods purchase within the State is provided to be set off against goods sold.

The Department of Commercial Taxes, Uttarakhand, is of the firm belief that the Information Technology should be utilised to usher in an era of electronic governance aimed at simplifying procedures, bringing in transparency, making need based, good quality and timely information available to all dealers and providing all services in an efficient and cost-effective way. National Informatics Centre (NIC), Dehradun, is developing and supporting the application software, required for the Commercial Taxes Department. ‘