

## **THE UTTARAKHAND VALUE ADDED TAX RULES, 2005**

*(Substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)*

### **21. Tax Deduction at Source and Allotment of TDAN:**

(1) Every person or dealer, other than a registered dealer, responsible for making tax deduction at source in accordance with the provisions of section 35, shall apply online or otherwise in **Form 1(B)(amended)** to the assessing authority / or any other officer authorised by the Commissioner, for allotment of Tax Deduction Account Number (TDAN).

Provided that a person, other than a registered dealer responsible for making deduction at source as per the provisions of Section-35 shall be allowed 30 days time from the date from which **such** person is first liable to make such deduction, to obtain a TDAN.

Provided further that, the person, other than a registered dealer, who is responsible for making tax deduction at source as per the provisions of Section 35 and is already deducting the tax at source, shall apply for TDAN within a period of 30 days from the commencement of the above provisions.

(2) In case of a department of a State Government or the Central Government; or a Corporation or a Local Body such application shall be made and signed by the person described in sub-rule (1) of rule 7 and accompanied by an authority letter given by the head of the office in the name of the applicant if the application is signed by a person other than the head of the office.

- (3) If the assessing authority or any other officer authorised by the Commissioner, after examining the application and making such enquiry as he may deem fit, is satisfied that the particulars furnished are correct and complete he shall allot a Tax Deduction Account Number and issue a Certificate to this effect to such person in the prescribed form.
- (4) Every TDAN certificate, granted under sub-rule (3) shall comprise of such number of numeric or alpha-numeric digits as may be determined by the Commissioner.
- (5) Every dealer or person liable to tax or liable to deduct tax at source under the provisions of section 35 of the Act, shall submit to the assessing authority periodical returns and annual return in the manner prescribed in rule 11.

Provided that a dealer or a person who ceases to carry on business during the course of a financial year, shall file the final return in Form IV(A) (amended) for the period of his business during the relevant year within 60 days from the date of cessation of business;

- (6) (a) Such dealer or person shall issue to the dealer or person from whom tax has been deducted, a certificate in Form VIII (amended) regarding the amount of tax deducted. The TDAN of the person liable to deduct tax at source and the TIN of the dealer from whom deduction has been made shall be mentioned on such TDS certificate.

(b) This Form, in duplicate, shall be issued by the assessing authority to the dealer/ person who is liable to deduct tax at source. Such dealer / person shall issue the Original copy to the dealer / person from whom tax has been deducted.

(c) The assessing authority on receipt of the Original copy of such certificate, shall treat the amount to have been deposited by the dealer / person in whose favour the certificate has been issued provided the certificate is complete and the Tax Deduction Account Number (TDAN) of the dealer/ person and the Taxpayer Identification Number (TIN) of the dealer/ person from whom deductions have been made, are clearly mentioned in such TDS certificate.

**Prior to the substitution this rule read as under:**

**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 Act, 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.*