

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

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