

THE UTTARANCHAL VALUE ADDED TAX RULES, 2005

(substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2012 vide Notification no.-829/2012/181(120)/XXVII(8)/2008 Dated: 13 September, 2012 w.e.f. 01/03/2013 vide notification no.- 1100/2012/181(120)/XXVII(8)/08 Dated: 17 December, 2012 as below)

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 good 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 the 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 ham, containing the following information therefore-
 - (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 therefore,
- (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 and the consignee decription 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 record and the document mentioned in this sub rule shall be preserved till the end of next two financial years and shall be produce before the officer **authorised** for this purpose by the commissioner, as an wend 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 the 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.

Prior to this substitution these sub-rules read as under:

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.