

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

29: Import or Receipt of Goods by Post, Rail, River or Air:

(1) A registered dealer or a person other than a registered dealer desirous of importing or receiving into the State (from any place outside the State), by post, rail, river or air, goods notified under (or referred to in) sub-section (1) of section 48 in excess of the quantity, measure or value specified thereunder, shall submit for endorsement the original and duplicate portions of the declaration or, as the case may be, certificate duly filled in and signed by him, to the Assessing Authority within whose territorial jurisdiction he carries on business or, if he does not carry on business he ordinarily resides.

(2) The Assessing Authority to whom declaration or certificate is submitted for endorsement shall, after satisfying itself about their correctness and completeness sign and stamp them with its official seal, retain the original portion of the declaration or the certificate and return to the registered dealer or the person other than the registered dealer, as the case may be, the duplicate portion thereof after endorsing thereon a receipt for the retained original portion. The Assessing Authority may, at its discretion, direct the dealer or the person concerned to furnish copies of bill or cash memo or challan or invoice received by him from the selling dealer or the consignor of the other State for verification of the contents of the declaration or the certificate.

(3) The provisions of rule 26, rule 27 and rule 30 except sub-rule (1), sub-rule (6), sub-rule (8) and sub-rule (11) and of Rule 31 except sub-rules (1) and sub-rule (6) thereof shall, mutatis mutandis apply in regard to the declaration or, as the case may be, certificate referred to in sub-rule (1).