

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

31: Issue and Submission of Certificate for Import:

(1) A person other than a registered dealer, who wishes to import or receive into the State from any place outside the State goods notified under or referred to in sub-section (1) of section 48 in excess of the quantity, measure or value specified thereunder, may obtain a certificate in Form XVII from the Assessing Authority in accordance with the provisions of this rule and send to the selling dealer or consignor of the other State its original and duplicate copies.

(2) The application for a certificate shall be in Form XIX and shall be submitted to the Assessing Authority within whose jurisdiction the applicant carries on business or, if he does not carry on business, resides. Separate application shall be submitted for each consignment,

(3) No certificate shall be issued except on payment of a fee of rupees five per certificate.

(4) If the Assessing Authority is satisfied that the request for the certificate is genuine and reasonable, he may issue it, otherwise he may reject the application after giving the applicant an opportunity of being heard. The certificate issued shall be valid for a period of one month from the date of issue,

(5) An account in respect of certificate issued shall be maintained by the assessing authority in Form XX.

(6) No certificate obtained under sub- rule (4) shall be transferred except for the lawful purpose mentioned in sub- rule (1)

(7) The applicant shall keep the certificate in safe custody. He shall be personally liable for its loss, destruction or theft and also for the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) If any certificate is lost, destroyed or stolen, the person who has obtained it, shall forthwith report the fact to the assessing authority and shall take immediate steps to issue proper public notice of such loss, destruction or theft.

(9) All unused certificates shall be returned to the assessing authority, who shall maintain its account in Form XXI.

(10) The Commissioner of Commercial Tax may, by notification, declare that the certificate of a particular series, design or colour shall be deemed obsolete and invalid with affect from such date as may be specified in the notification and may in their place substitute new forms of fresh series, design or colour.