

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

32:Transport of goods within the State:

Every registered dealer making a sale to any person or a dealer shall provide first copy of the Sale Invoice to the dealer or, as the case may be, any other person taking delivery of the goods and it shall be carried along with the goods. Where the goods mentioned in a Sale Invoice are carried in more than one vehicle, the dealer shall issue a Challan giving details of goods in each vehicle and enclose therewith a copy of relevant Sale Invoice duly authenticated by him.