

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

### **37: Disposal of Appeal:**

(1) The appeal shall be heard on the date to be fixed by the Appellate Authority or, as the case may be, the Tribunal.

(2) The Appellate Authority or, as the case may be, the Tribunal shall cause a notice on the date fixed under sub-rule (1) to be served well in time on the parties to the appeal at the addresses mentioned in the memorandum of appeal, or on their lawyer or authorized agent.

(3) The notice of cases fixed for hearing in a week shall be fixed on the notice board of the Appellate Authority or, as the case may be, the Tribunal on the last working day of the preceding week.

(4) On the date of hearing, if all the relevant records of appeal have been received the parties present shall be given reasonable opportunity of being heard and the Appellate Authority or, as the case may be, the Tribunal may, after examining all the relevant records, decide the appeal;

Provided that if, despite proper service of the notice either party is not present the appeal may be heard and decided ex-parte.

(5) Any applicant or opposite party shall be entitled to have his case argued before the appellate authority or the Tribunal by a lawyer or an accountant or, as the case may be, the State Representative.

(6) Cross appeals arising out of the same case, admitted by the Tribunal, shall, as far as possible, be heard together.

(7) The judgment in appeal shall be in writing and shall state-

- (a) the points for determination ;
- (b) the decision thereon; and
- (c) the reasons for such decision.

(8) The appeal filed under section 51, other than those covered under subsection (2) of the said section, shall, as far as practicable, be disposed of within one year of the date of entertainment of the appeal.

(9) Copy of every order under section 51 or section 53 shall be delivered to or served on the parties concerned free of charge. Copies of such order other than the first copy shall be given to the parties concerned on application and on furnishing copying folio of the value of two rupees.

(10) The provisions of rule 47 and rule 48 shall, mutatis, mutandis apply to service of notice, summons, order etc, under this Rule:

Provided that service of any order passed by the Appellate Authority on the Assessing Authority or the service of any order passed by the Appellate Tribunal on the State Representative shall be deemed to be service on the Commissioner.