

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

38: Summary Disposal of Appeal:

Where an appeal has been admitted by the Appellate Authority or the Appellate Tribunal, and the appellant has requested in writing for summary disposal of his appeal under the provisions of sub- section (2) of section 51 or, as the case may be sub- section (2) of section 53 the appeal shall be taken up for hearing as early as practicable and the same shall normally be decided within forty five days of its admission, but after the expiry of the period prescribed under the provisions of section 51 or, as the case may be, section 53 for filing the appeal .