

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

46:Documentation of Purchases:

Every dealer liable to pay tax or liable to be registered under the Act and making the purchase within the State or from outside the State (including imports from outside the country) or receiving the goods on transfer/consignment from outside the State, shall keep the details of such goods in Form XXIX, separately for-

- (i) goods purchased from outside the State including imports from outside the country;
- (ii) goods received on transfer / consignment from outside the State;
- (iii) Special Category Goods specified in Schedule III of the Act purchased from within the State;
- (iv) Capital Goods purchased from within the State on which tax has been paid and Input Tax Credit is claimed;
- (v) Goods other than Capital Goods and Special Category Goods specified in Schedule III of the Act, purchased from within the State on which tax has been paid and Input Tax Credit is claimed; and
- (vi) other goods purchased from within the State on which Input Tax Credit is not admissible or is not claimed .