

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 8: Liability of a Proprietary Concern:

(1) Where a dealer dies, his **executor, administrator or other legal representative** shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer.

(2) If the business carried on by the dealer is continued after his death by his legal representative or any other person, such representative or person shall be liable to pay tax including any penalty and interest due from such dealer under this Act or any earlier law, in the like manner and to the same extent as the deceased dealer, whether such tax including penalty and interest has been assessed before his death, but has remained unpaid or is assessed after his death;

(3) If the business carried on by the dealer is discontinued whether before or after his death his legal representative shall be liable to pay in the like manner and to the same extent as the deceased dealer would have been liable to pay if he had not died, the tax including any penalty and interest due from such dealer under this Act or under any earlier law.

(4) Where a dealer liable to pay tax under this Act, is succeeded in the business by any other person in the manner described in sub-section (2) then such person shall be liable to pay tax on the sales or purchases of goods made by him on or after the date of such succession and shall (unless he already holds a certificate of registration) within 60 days thereof apply for registration.

(5) In respect of any liability of the deceased, his executor, administrator or other representative shall however be liable only to the extent of the assets of the deceased in his hand;

(6) Any proceedings under this Act, including the proceedings for recovery, may be continued from the stage at which it was pending at the time of the death of the dealer;

(7) The provisions of sub-section (1) and sub-section (2) shall mutatis mutandis apply to a dealer being a partnership firm, which may stand dissolved in consequence of the death of any partner.