

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

Sec. 11: Liability in case of Court of Wards etc.:

In case of business owned by a dealer whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person whatever his designation who in fact manages the business on behalf of a dealer) appointed by him or under any order of a court, the tax shall be levied upon and recoverable from such Court of Wards,

Administrator General, Official Trustee, Receiver or Manager, in like manner and in the same terms as it would be leviable upon and recoverable from the dealer, as if he were conducting the business himself, and all the provisions of this Act and the rules made thereunder shall apply accordingly.