

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 22: Realisation of Tax by Dealer:

(1) Where any tax on sale of goods is payable on any turnover by a dealer (including a commission agent or any of the persons mentioned in clause (c) of sub-section (11) of section 2) registered under this Act, such a dealer may recover an amount, equivalent to the amount of tax on sale of goods payable, from the person to whom the goods are sold by him, whether on his own behalf or on behalf of his principal:

Provided that no dealer shall realise from any person whom the goods are sold, any amount by way of tax or any amount in lieu of the tax by giving it a different name or colour, which is not payable by him or is in excess of the amount payable by him under the provisions of this Act;

Provided further that no dealer who agrees to pay a Presumptive Tax under the provisions of sub-section (1) of section 7 or from whom the Assessing Authority agrees under sub-section (2) of section 7 to accept a composition money in lieu of the amount of the tax payable by him, shall realise from any person any amount by way of tax on sale of goods or an amount in lieu thereof by giving it a different name or colour.

(2) No person who is not a dealer registered under this Act, shall in respect of any sale and purchase of goods made by or through him realize from any person any amount by way of tax on sale or purchase of goods under this

Act or any amount in lieu of the tax on sale or purchase of goods by giving it a different name or colour.

(3) No dealer registered under this Act, shall, in respect of any sale or purchase of goods made by or through him realize from any person to whom goods are sold, any amount by way of tax on such sale or any amount in lieu of tax by giving it a different name or colour, which is not payable by him or which is in excess of the amount payable by him under the provisions of the Act.

(4) Where a registered dealer realises tax on sale of goods from the purchaser, the Sale Invoice shall separately show the price of the goods sold and the amount realised as tax.

(5) If a dealer who is liable to pay tax on sale of any goods, does not charge amount of tax separately from the purchaser of such goods or after charging the amount of tax, does not show such amount separately on Sale invoice, the selling dealer shall be liable to pay tax on total price of goods.

(6) A person may refuse to pay any amount in the name of tax on any purchase of goods if the seller of such goods does not comply with the provisions of sub-section (4) above.

(7) If any dealer purchases any goods from a registered dealer who does not comply with the provision of sub-section (4) above, such dealer shall not be entitled to the input tax credit in respect of such purchase.

(8) Where any amount in excess of the amount of tax due under this Act, has been wrongly realised by a dealer who is required to file return under section 23 of this Act, he shall deposit in the prescribed manner the excess amount along with the return relating to his turnover for the respective period, together with the relevant details.

(9) Where any amount in excess of the amount of tax due under this Act, has been wrongly realised by a person who is not a dealer registered under this Act, he shall deposit in the prescribed manner the excess amount before the expiry of the next succeeding month, along with the relevant details.