

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 27: Special Provisions relating to Casual Dealer:

Notwithstanding anything to the contrary contained in section 15 or section 25:

(1) A casual dealer shall, at least seven days before commencing business in the State, submit to the Assessing Authority an application for registration and such particulars of his business in such form and manner as may be prescribed.

(2) Such casual dealer shall deposit within seven days but before commencement of business, the Assessing Authority, which shall not exceed the estimated liability to pay tax for one month or such lesser period for which the casual dealer is conducting business, may fix security in cash as.

(3) The Assessing Authority shall, after such enquiry as he considers necessary and after the dealer has furnished the demanded security, allow the application and cause the dealer to be registered and issue a Certificate of Registration in the prescribed form.

(4) The Assessing Authority shall, after the dealer is registered, issue him forms as he may deem fit, for bringing goods for sale in the State. The dealer

shall render complete account of forms received and used and surrender the unused forms in such manner as may be prescribed.

(5) Such casual dealer shall submit such returns of his turnover at such intervals, within such period and in such form and manner as may be prescribed.

(6) Such casual dealer when ceases to carry on business shall file a final tax return within seven days of the conclusion of his business, but before leaving the place, in the form and manner as may be prescribed.

(7) The Assessing Authority shall, after examining the returns, books, accounts and after such enquiries as he considers necessary, assess him to tax as soon as possible after the receipt of final tax return from the casual dealer;

Provided that where the period of business of such casual dealer spreads over more than one financial year, the assessment order shall be made separately for the periods falling in separate financial years.

(8) The Assessing Authority after adjusting any tax due from such casual dealer, refund the balance amount of security to him.

(9) Such casual dealer shall be liable to tax if his turnover for this period exceeds the proportionate amount of taxable quantum as per clause (a) of sub-section (7) of section 3 and provisions of clause (b) thereof shall also be applicable.

(10) Where the period of business of such casual dealer during a financial year exceeds 60 days and he ceases to be a casual dealer, he shall apply for registration as a regular dealer under section 15 and shall be assessed to tax as a regular dealer for the whole year as per the provisions of section 25 or section 26;

Provided that the taxable quantum as per sub-section (9) above shall be calculated for total of the broken periods:

Provided further that the turnover and the tax assessed under this section for various periods in a financial year shall be merged in the final assessment and any tax paid as a casual dealer shall be adjusted against the tax payable on final assessment under sections referred to above.