

# **THE UTTARAKHAND VALUE ADDED TAX ACT, 2005**

*(Added vide notification 22 January 07, 2010 as below)*

## **3(A): Levy of Additional Tax:**

(1) Notwithstanding anything to the contrary contained in any other provision of this Act but subject to the provisions of sub-section (2), every dealer liable to pay tax under this Act shall be liable to pay in addition to the tax payable under any other provision of this Act, an additional tax on the taxable turnover of sale or purchases of goods or both, as such rate not exceeding five percent, as may be specified by the State Government by notification in the gazette. Different rates may be specified in respect of different goods or different classes of goods.

- (2) No additional tax under sub-section (1) shall be levied and paid on
- (a) the turnover of sale or purchases or both as the case may be, of goods specified in Schedule-I, II(A), II(C) and III;
  - (b) turnover of sale or purchases or both as the case may be, of goods declared to be special importance in the Inter-State trade or commerce under section-14 of the Central Sales Tax Act, 1956;
  - (c) such sale or purchases, or sale or purchases of such goods by such class of dealer, as may be specified in the notification issued by the State Government under section 4(6).

- (3) The amount paid under sub-section (1) shall be eligible for input tax credit in accordance with the provisions of Section 6.
- (4) Any dealer who avails the facility of composition of tax under section 7(2) shall also be eligible for availing the facility of composition with respect to additional tax.
- (5) The additional tax leviable under this section shall cease to be levied after a period of five years from the date of publication of the notification issued by the State Government under sub-section (1.)