

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

(Added vide notification no.- 178/2012/XXXVI(3)/2008 Dt. 13-09-2012 read with 1099/2012/181(120)/XXVII(8)/08 Dt. 17-12-2012 as below)

42A. Documents to be carried and information to be given regarding goods in movement :

The owner or a person duly **authorized** by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be, who **intends the movement of goods**, exceeding such quantity or measure or of such value as may be notified by the state Government in that behalf shall, before movement of goods prepare such documents containing such information in this regard as may be **prescribed** and submit such information to such authority in such form and manner within such time as may be **prescribed** and during the movement of goods shall carry with him such document and invoice/ challan (as applicable), and document of title to goods/ GR/ Bilty or like other such documents .

42B. Control on clearing, forwarding or booking agent and any person transporting goods:

(1) Every clearing, forwarding or booking agent or broker or any other person transporting goods, who in the course of his business handles documents of title to goods **or transports goods or takes delivery of goods** for or on behalf of a dealer or a person **and having his place of business in the State** shall, furnish information about his place of business in the State and also about vehicles or carriers owned or hired

by him for transportation of goods to such authority in such form and manner and within such time as may be **prescribed**.

(2) Every such agent or person referred to in sub-section (1) shall maintain true and complete record of the goods transported, delivered, or received for transport, containing such information as may be **prescribed** and the copy of documents of title relating thereto and shall furnish true and complete particulars and information relating to the transaction of goods of any dealer or person to the officer who is **authorized** for this purpose by the commissioner in such form and manner within such time as may be **prescribed** and shall produce the said record and the documents before such officer as and when required.

(3) Any agent or person referred to in sub-section (1) who contravenes the provisions of the said sub-section (1) or sub-section (2), the authority referred to in sub section(1) or (2) may, after giving such agent or person an opportunity of being heard, direct him to pay by way of penalty an amount not exceeding one thousand rupees for the first contravention and if the contravention is continuing one with a penalty not exceeding two hundred rupees for everyday during which the offence continues.

(4) Any agent or person referred to in sub-section (1) does anything directly or indirectly, which results in evasion of tax or would have resulted in evasion of tax if such evasion was not detected and

prevented in time, the **prescribed** authority may, after giving him a reasonable opportunity of being heard, direct him to pay by way of penalty an amount not exceeding forty percent of the value of such goods involved in the transactions of a dealer or a person or three times the tax, leviable on such goods, which appears to have been evaded or so sought to be evaded, whichever is higher. In such case, the agent or person referred to in sub-section (1), notwithstanding anything contained in this Act, shall be deemed to be a dealer and he shall also be liable to pay the tax so evaded or so sought to be evaded. The penalty and tax so imposed shall be without prejudice to his liability under any other provision of this Act or under any other law for the time being in force.

Explanation:

(i) “Clearing, forwarding, booking agent or broker” shall include a person who renders his services for clearing, forwarding or booking of or taking delivery of consignment of goods at railway premises, air cargo complex, containers depot, booking agency, goods transport company office or any place of loading or unloading of goods or contrives, makes and concludes, bargains and contracts for or on behalf of any dealer for a fee, reward, commission, remuneration or other valuable consideration or otherwise. and;

(ii) “Person transporting goods” shall, besides the owner, include manager, agent, driver, employee of the owner, a person in-charge of a place of loading or unloading of goods or in charge of a goods carrier carrying such goods for dispatch to other places or gives delivery of any consignment of such goods to the consignee.

(5) Notwithstanding anything contained in Section 51, any person aggrieved by order of penalty passed under sub-section (3) or sub-section (4) of this section may, within 60 days from the date of service of the copy of the order, appeal to such authority as may be **prescribed**. Provided that such appeal shall lie only if the proof of deposit of 50% of the amount of penalty, imposed under sub-section (3) or 25% of the amount of penalty imposed under sub-section (4) of this section is submitted.