

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)

43A. Movement of goods within the State or from State to outside the State :

(1) Notwithstanding any thing contained in section-43 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 (**hereinafter referred to as the transporter**), 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, from any place in the state to any place outside state or from any place in the state to any other place in the State or from any place in the state to any other place in the State passing through any other State, **before movement of goods**, shall prepare information in this regard in the **prescribed** Form [hereinafter called the “Lorry Challan”] containing individual serialized number, the name and complete address of the consignor and consignee, quantity and description of goods, details of invoice/ challan (as applicable), and document of title to goods/ GR/ Bilty or like other such documents in respect of such goods and other information, in a manner, as may be **prescribed**.

Provided that the Govt., by a Notification, may provide for the submission of “Lorry Challan” to the **prescribed** authority before the

movement of goods, in such form and in such manner, including online manner, as may be **prescribed** in the Notification.

(2)(a) The **transporter** shall carry with him, the copy of such “Lorry Challan” duly signed by him and copy of other such documents and shall stop the vehicle, when so required by an officer authorised under sub-section (1) or sub-section (2) of section 42, at any place and take it along with the goods and documents to the nearest office of Commercial Tax department or to any other place as directed by such officer and keep it stationary for so long as may be considered necessary by such officer and allow him to search the vehicle and inspect the goods and the documents.

Provided that where the goods are transported from one place to another falling within the same local area of the state the commissioner may relax the condition of carrying “Lorry-Challan” or documents of title to goods with certain conditions and restrictions as it may deem fit. Here the “local area” means the local area as defined in section-2 of Uttarakhand Entry Tax Act, 2008.

(b) The **transporter** shall preserve the copy of such “Lorry Challan” for such period as may be **prescribed** and produce them whenever so required, **failing which he shall be liable to pay by way of penalty a sum of Rupees five hundred for each “Lorry Challan”**.

(3) Where the goods are for personal use or consumption and such goods are transported by any person in his personal vehicle, such person need not prepare or carry “Lorry Challan”

(4) The officer, referred to in preceding sub section, if after making search or inspection, is satisfied that;

(i) the transporter is transporting or attempting or abetting to transport any goods, to which this section applies, without preparing or submitting “Lorry-Challan” in the **prescribed** form and manner; or without carrying copy of such Lorry-Challan; or

(ii) the transporter is transporting or attempting or abetting to transport any goods, to which this section applies, without carrying invoice/ challan (as applicable), and document of title to goods/ GR/ Bilty or like other such documents in respect of such goods.

(iii) the weight/quantity or number of packages of goods being transported are uncovered by the Lorry-Challan; it may,

(a) direct the person referred to in above sub section not to part with the goods in any manner including re-transporting or re-booking till an enquiry is made, which shall not take more than seven days;

(b) order **detention** of such vehicle along with the goods.

(5) (a) if, at any stage, such officer is satisfied, after giving the transporter an opportunity of being heard, that the goods referred to in previous sub section were transported without submitting Lorry Challan in the **prescribed** Form and manner or without carrying Lorry Challan or other **prescribed** documents and that, such goods are;

(i) the goods other than the goods specified in schedule (1) referred to in clause (a) of sub-section (2) of Section-4; and

(ii) such goods were not meant for personal use or consumption;

it shall be deemed that such goods were so transported in an attempt to facilitate or assist to evade assessment or payment of tax due or likely to be due under the Act, and, in such case, the officer may seize such vehicle by an order in writing and notwithstanding anything contained in section-43 the **transporter** shall be liable to pay by way of **penalty** an amount which shall be quantified at the rate of rupees **five hundred for a quintal or part of a quintal** of such goods.

(b) if, at any stage, such officer is satisfied, after giving the transporter an opportunity of being heard, that the goods referred to in previous sub section were transported alongwith the copy of the Lorry Challan in the prescribed Form and manner, but any of the goods found in the vehicle were not covered by the “Lorry-Challan” and that, such goods are

(i) the goods other than the goods specified in schedule (1) referred to in clause (a) of sub-section (2) of Section-4 ; and

(ii) such goods were not meant for personal use or consumption;

it shall be deemed that such goods were so transported in an attempt to facilitate or assist to evade assessment or payment of tax due or likely to be due under this Act, and, in such case, the officer may seize such vehicle

by an order in writing and notwithstanding anything contained in section-43, the transporter shall be liable to pay by way of penalty an amount which shall be quantified at the rate of rupees five hundred for a quintal or part of a quintal of such goods.

Provided that, Govt. may by a notification issue general instruction not to demand penalty under sub-section 5(b) from the transporter in the circumstances where in pursuance of Section 43(5) or Section 43(7) the penalty or an amount sufficient to cover such penalty likely to be imposed has been deposited by such transporter referred to in sub-section 5(b), regarding the same goods.

*Provided further that the State Government may by Notification increase the amount of penalty **provided under this sub-section.***

Explanation-

for seizure and other actions regarding the goods referred to in this section, the provisions of section 43 shall mutatis- mutandis apply.

(6) The officer seizing the vehicle shall serve on the Transporter, an order in writing mentioning the facts of such seizure and indicating the amount, not exceeding such amount as would be sufficient to cover the

penalty likely to be imposed, on the deposit whereof in cash, the vehicle so seized shall be released in favour of the person from whose possession or control the vehicle is seized.

(7) Notwithstanding anything contained in sub-section (6), the Commissioner or such officer, not below the rank of Deputy Commissioner, as may be authorised in this behalf by the Commissioner, may, for sufficient reasons to be recorded in writing, direct that vehicle be released without any deposit or on depositing such lesser amount, or furnishing security in form of irrevocable bank guarantee, as he may deem fit.

(8) Notwithstanding anything contained in section (51) or (53), no appeal against the order of penalty passed under sub section (5) or order for security passed under sub-section (7) shall lie, unless the proof of deposit of entire amount of penalty or security as the case may be, is submitted.