

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

(Deleted vide notification no.- 178 /2012/XXXVI(3)/2008 Dt. 13-09-2012 read with 1099/2012/18 1 (120) /XXVII(8)/08 Dt. 17-12-2012, w.e.f. 01-03-2013)

~~47: Establishment of Check Posts and Barriers:~~

~~The State Government if it is of the opinion that it is necessary so to do with a view to preventing evasion of tax or other dues payable under this Act in respect of the sale of goods within the State after their import into the State may, by notification in the Gazette, direct establishment of check posts or barriers at such places within the State as may be specified in the notification.~~