

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 w.e.f. 01-03-2013 as below)

48A. Transport of goods into the State against “Trip Sheet”

- (1) Notwithstanding any thing contained in section-48 with a view to ensure that there is no evasion of tax payable under this Act 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 to transport into the State from any place outside the State, any goods exceeding such quantity or measure or of such value as may be notified by the state Government in that behalf, before entering into the state shall prepare and submit online information in a prescribed form (hereinafter called “Trip-Sheet”) in such manner and within such time as may be prescribed.

provided that in certain circumstances, online submission of “Trip-Sheet” may be relaxed by the Commissioner for a specified period.

(2) Where such goods are transported into the State by road;

- (a) the transporter shall carry with him, the copy of such “Trip-Sheet” duly filled and signed by him and other documents as may be prescribed 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, **the** “Trip-Sheet” and **the** other documents.

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

Explanation:-

In the circumstances where online submission of “Trip-Sheet” is relaxed, the provision of preparation of “Trip-Sheet” before entering into the State and provision of carrying it during transportation shall remain effective.

- (3) Where such goods are brought into the State as personal luggage, the person bringing them need not submit “Trip-Sheet”.
- (4) The officer referred to in clause (a) of sub-section (2), 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 submitting “Trip-Sheet” in the prescribed form and manner; or without carrying the copy of such “Trip-Sheet”; or

(ii) the weight/quantity or number of packages of goods being transported are uncovered by the “Trip-Sheet” 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 a verification is done or 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 online submitting “Trip-Sheet” in the prescribed form and manner or without carrying copy of such “Trip-Sheet”, 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 **by the transporter** 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-48 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 Online submitted “Trip-Sheet”, but any of the goods found in the vehicle were not covered by the “Trip-Sheet” 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-48 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 48(8) or Section 48(9) 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 the seizure and other action, regarding the goods referred to in this section, the provisions of section (48) 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 subsection(5) or order for security passed under subsection (7) shall lie, unless the proof of deposit of entire amount of penalty or security, as the case may be, is submitted.