

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

(Added vide notification no.- 178/2012/XXXVI(3)/2008 Dt. 13-09-2012 read with notification no.- 1093/2012/181(120)/XXVII(8)/08 Dt. 14-12-2012 as below)

4A. Levy of tax by weight volume, measurement or unit on certain goods :

Notwithstanding anything contained in Section 3 and Section 4, the State Government may, by notification, fix the amount of tax payable on the sale or purchase of certain goods or a class of goods in respect of a specified area or whole of the State, on the basis of weight, volume, measurement or unit, and subject to such terms and condition as may be notified.