

## **THE UTTARAKHAND VALUE ADDED TAX ACT, 2005**

*(substituted 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 )*

### **50. Transit of Goods by Road through the State against “Transit-Pass”**

(1) Where a vehicle coming from any place outside the State and bound for any other place outside the State, carrying goods referred to in sub-section (1) of Section 48 passes through the State, the owner or a person duly authorised by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be before entering into the state shall prepare and submit online declaration containing all the information regarding the goods, the vehicle, the document of the title to the goods/ GR/ bilty and the movement of goods and other information as required in the Form (hereinafter called “Transit-Pass”) as may be prescribed by the Commissioner, complete in all respect in such manner and within such time as may be prescribed by the Commissioner. The owner or a person duly authorised by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be while carrying such goods shall carry with him two copies of such “Transit Pass” duly signed by him, the document of the title to the goods/GR/bilty and invoice/bill or challan/like document and after his exit from the state shall submit online declaration containing the description of the proof of crossing the state

or reaching the other state and other information in a form, manner and within such time as may be prescribed by the Commissioner, and shall also submit, the satisfactory proof of crossing the State or reaching the destination State to such officer as may be authorised for this purpose by the Commissioner whenever so required by such officer failing which it shall be presumed that the goods carried thereby have been sold within the State.

provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that the goods have actually moved outside the State shall be on the person-in-charge of the vehicle for which transit pass was prepared and submitted.

provided further that in certain circumstances, online submission of “Transit-Pass” and of information regarding exit from the state may be relaxed by the Commissioner for a specified period.

provided further that with a view to ensure that there is no evasion of tax the vehicle, referred to in this section shall enter into and exit from the State only from such places as notified by the Commissioner.

**Explanation:-**

In the circumstances where online submission of Transit Pass is relaxed, the provision of preparation of Transit Pass before entering into the State and the provision of carrying it during transportation shall remain effective. In such case before exit from the State the vehicle along with the goods shall be stopped at a place notified by the

Commissioner and the copy of Transit Pass be submitted to the officer so authorised for this purpose by the Commissioner at a place notified by the commissioner, failing which it shall be presumed that the goods carried thereby have been sold within the State.

(2) In such a case as referred to in the above sub section the owner or a person duly authorised by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be shall jointly and severally be liable to pay tax on such presumed sale of goods and also for payment of amount of penalty that may be imposed under the provisions of this Act.

(3) Every person for whom a presumption under sub-section (1) exists that the goods have been sold within the State, such person/s, shall be assessed to tax on the goods covered by each Transit-Pass separately by the officer authorised for this purpose by the commissioner.

provided that this provision shall apply only to the cases of assessment arising after the date of commencement of this provision.

provided further that no order of assessment or penalty under this section shall be passed until a reasonable opportunity of being heard is given.

*Prior to the substitution this sub-section read as under :-*

*(1) When a vehicle coming from any place outside the State and bound for any other place outside the State, and carrying goods referred to in sub-section (1) of section 48 passes through the State, the driver or the person in-charge of such vehicle shall obtain in the prescribed manner an authorisation for transit of goods from the officer in charge of the check post or barrier after his entry into the State and deliver it to the officer in charge of the last check post or barrier before his exit from the State, failing which it shall be presumed that the goods carried thereby have been sold within the State by the owner or person in charge of the vehicle:*

*Provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that goods have actually moved outside the State shall be on the owner or the person in charge of the vehicle.*

*(2) In such a case the owner of the vehicle, the transporter, the person-in-charge and the hirer of the vehicle, shall jointly and severally be liable to pay tax on such presumed sale of goods and also for payment of amount of penalty that may be imposed under the provisions of this Act.*

*(3) Every person for whom a presumption under sub-section (1) exists that the goods have been sold within the State by such person, shall be assessed to tax at the check post on the goods covered by each authorization for the transit of goods separately.*

*(4) The provisions of sub-section (3) shall apply to all the cases of assessment whether arising before or after the date of commencement of this Act.*

*(5) No order of assessment under this section shall be passed until the owner or, as the case may be, the person in charge of the vehicle is given a reasonable opportunity of being heard.*

*Explanation: For the purpose of this section, the hirer of the vehicle shall also be deemed to be the owner of the vehicle.*