

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

## **Sec. 54: Constitution of Appellate Tribunal:**

(1) The Government shall appoint a Tribunal consisting of a President and such members as it think fit to perform the functions assigned to the Tribunal by or under this Act.

(2) The President and the members shall be appointed from amongst-

(a) the persons belonging to Uttaranchal Higher Judicial service who hold or have held a post not below the rank of Additional District judge; and

(b) the persons belonging to the Uttaranchal Trade Tax Service who hold or have held a post not below the rank of Additional Commissioner:

(3) The State Government may prescribe such other qualifications or conditions for the appointment of the President and other members of the Tribunal as it may deem fit.

(4) The appointments to the Tribunal shall be made by the State Government-

- (a) in case of persons who have been or are members of the Uttaranchal Higher Judicial Service, in consultation with the High Court; and
- (b) in case of persons belonging to the Uttaranchal Trade Tax Service, by selection on the principle of merit from amongst persons who hold or have held the post not below the rank of Additional Commissioner of Trade Tax.
- (5) The provisions of Rule 56 of the U.P. Fundamental Rules as applicable in Uttaranchal, shall apply to every member of the Tribunal including the President as they apply to any other Government servant.
- (6) The head quarter of the President of the Tribunal shall be at Dehradun, and he shall exercise the concurrent jurisdiction over all the Benches in Uttaranchal.
- (7) The head quarters and jurisdiction of other single member benches, referred to in subclause (ii) of clause (a) of sub-section (10) of section 53, shall be such as the Government may, from time to time, in consultation with the President of the Tribunal, notify.
- (8) The President may, from time to time, constitute benches of two or more members, and specify the jurisdiction and place of sitting of such benches as he may consider necessary.

(9) The members of the Tribunal shall be under the administrative control and supervision of the President.

(10) The Tribunal shall, with the previous sanction of the Government make regulations consistent with the provisions of this Act and the rules made thereunder for regulating its procedure and the disposal of its business.

(11) The regulations made under sub-section (10) shall be published in the official Gazette.