

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

### **56. Orders against which No Appeal or Revision shall lie:**

No appeal and no application for revision shall lie against-

- (a) an order or notice under section 24, section 25, section 26 and section 29 initiating an enquiry for assessment or reassessment;
- (b) an order or action under section 42 or sub-section (1), sub-section (2), sub-section(4), sub-section (7) of Section 43;
- (c) an order or direction passed under sub-section 2(a) or sub-section (4) of Section 43-A; or
- (d) an order of seizure passed or a notice for penalty issued under sub-section (5) of Section 43-A; or
- (e) an order passed under sub-section (6) of Section 43A
- (f) an order under sub-section (4) of Section 25 or clause (c) of sub-section (9) of Section 25.
- (g) an order or direction passed under sub-section (5), sub-section (6) and sub-section (9) of section 48; or
- (h) an order or direction passed under sub-section 2(a) or sub-section (4) of Section 48-A; or
- (i) a notice for penalty under sub-section (5) of section 48A; or
- (j) an order of seizure of vehicle passed under sub-section(6) of section 48A.

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

***56: Orders against which No Appeal or Revision shall lie:***

*No appeal and no application for revision shall lie against-*

*(a) an order or notice under section 24, section 25, section 26 and section 29 initiating an enquiry for assessment or reassessment;*

*(b) any order or action under section 42 or sub-section (1), sub-section (2), sub-section(4), sub-section (7) and sub-section (8) of section 43 or sub-section (6) of section 48.*

*(c) any order under sub-section (4) of Section 25 or clause (c) of sub-section (9) of Section 25.*

***(Added vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 06.10.2010)***