

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 57: Determination of Disputed Questions:

(1) If any question arises, otherwise than in a proceeding pending before a court or before an assessing authority under section 25, section 26 or section 29, whether, for the purpose of this Act-

(a) any person or association of persons, society, club, firm, company, corporation, undertaking or Government Department is a dealer; or

(b) any particular thing done to any goods amounts to or results in the manufacture of goods within the meaning of that term; or

(c) any transaction is a sale or purchase and, if so, the sale or, as the case may be, the purchase price therefore ; or

(d) any particular dealer is required to obtain registration; or

(e) any tax is payable in respect of any particular sale or purchase and, if so, the rate thereof, the person or the dealer concerned may, after depositing the fee specified in section 74 submit an application to the Commissioner along with such documents as may be prescribed.

(2) The Commissioner shall, after giving the applicant an opportunity of being heard, decide as he deems fit the question so arising:

Provided that before giving such decision, the Commissioner may, in his discretion, ask an officer subordinate to him to make such enquiries as he considers necessary for the decision of the question.

(3) No decision of the Commissioner under this section shall affect the validity or operation of any order passed earlier by any assessing officer, appellate authority, revising authority or the Tribunal.

(4) No question which arises from an order already passed, in the case of applicant, by any authority under this Act or the Tribunal, shall be entertained to be determined under this section.

(5) Except as provided in sub-section (3), a decision given by the Commissioner under this section shall, subject to the provisions of section 53 and section 55 be final and binding on the applicant, the assessing authority and the Appellate authority.

(6) A copy of the decision given under this section shall be sent to the applicant and the assessing authority concerned.