

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

58: Offences and Penalties:

(substituted vide notification no.- 1314/XXXI(4)/2008 Dt. 31-03-2008 as under)

“(1) If the assessing authority is satisfied that any dealer or other person has committed the offence mentioned in any clause of column (1) of the following chart it may, after such enquiry as deemed necessary, direct that such dealer or person shall pay, by way of penalty, in addition to the tax, if any, payable by him the amount mentioned in the related column (2), namely-

Column-1	Column-2
Offences	Penalties
(i)being liable for registration under this Act carries on or continues to carry on business as a dealer beyond thirty days from the date on which he becomes liable to obtain registration, without obtaining registration under and in accordance with the provisions of Section 15 or Section 16 or with out	(i)a sum of rupees two hundred for each month or part thereof for the default during the first three months and rupees five hundred for every month or part thereof after the first three months during which the default continues;

furnishing the security demanded under Section 20;	
(ii)not being a registered dealer falsely represents that he is or was a registered dealer at the time when he sells or buys goods;	(ii)a sum not exceeding five thousand rupees,
(iii)knowingly uses a false registration number including the registration number of another person, with a view to evade or avoid or shift the liability to pay the tax;	(iii)a sum not exceeding ten thousand rupees,
(iv)has, without reasonable cause failed to furnish the return of his turnover or to furnish it within the time allowed and in the manner prescribed;	(iv) a sum not less than ten percent, but not exceeding twenty five percent of the tax due if the tax due is up to ten thousand rupees and fifty percent if the tax due is above ten thousand rupees. <i>Provided where the time for extension has been obtained and late fee deposited the said penalty shall not be imposed.</i> <i>Provided further in cases where the tax liability is nil and the extension of the time with late fee has not been</i>

	<p><i>obtained, a sum not exceeding Rs. 2000/- for each month or part thereof shall be imposed as penalty.</i></p> <p><i>(Added vide notification no.- 331/XXXVI(3)/2010/52(1)/2010 Dt. 06.10.2010)</i></p>
(v)has submitted a false return of his turnover under this Act,	(v)a sum not exceeding ten thousand rupees, or the amount of tax involved, whichever is higher,
(vi)has concealed particulars of his turnover or has deliberately furnished inaccurate particulars of such turnover;	(vi)a sum not less than fifty percent but not exceeding two hundred percent of the amount of tax which would thereby have been avoided,
(vii)has, without any reasonable cause failed- (a)to deposit the tax due under the Act, before furnishing the return or along with the return;	(vii) (a)a sum not less than ten percent, but not exceeding twenty five percent of the amount due if the amount due is up to ten thousand rupees and fifty percent if the amount due is above ten thousand rupees,

<p>(b)to pay within the time allowed the tax due under the provision of the Act;</p> <p>(c)to deposit with the return, the amount realized as tax in excess of the amount due under the Act or any amount in lieu of such tax by giving it any name or colour;</p>	<p>(b)a sum not less than ten percent, but not exceeding twenty five percent of the amount due if the amount due is up to ten thousand rupees and fifty percent if the amount due is above ten thousand rupees,</p> <p>(c)a sum not less than the amount of tax realized or realized in excess but not more than three times the said amount.</p>
<p>(viii)fails to pay the amount in respect to which moratorium has been granted under the provisions of Section 76, within the time specified therein;</p>	<p>(viii)a sum not less than ten percent, but not exceeding twenty five percent of the amount due if the amount due is up to ten thousand rupees and fifty percent if the amount due is above ten thousand rupees,</p>
<p>(ix)demands or charges on the sale or purchase of any goods tax not due under the provisions of this Act;</p>	<p>(ix)a sum not exceeding ten thousand, rupees,</p>

(x)realizes any amount as tax on sale or purchase of goods or any amount in lieu of such tax by giving it a different name or colour in contravention of the provisions of sub-section (1) or sub-section (2) of section 22;	(x)a sum not less than the amount of tax realized or realized in excess but not exceeding three times of the said amount,
(xi)wrongly claims an amount as input tax credit or claims an input tax credit on the basis of false Sale Invoice;	(xi)a sum of rupees five thousand or three times of the amount claimed whichever is higher,
(xii)produces a false proof of deposit of any amount of tax or fee or penalty or any sum due under this Act;	(xii)a sum of rupees five thousand or three times of the amount claimed whichever is higher,
(xiii)does not maintain books, accounts, documents in the prescribed manner; or	(xiii)a sum not exceeding five thousand rupees,
(xiv)has maintained or produced false accounts, registers or documents;	(xiv)a sum not less than fifty percent but not exceeding two hundred percent of the amount of tax which would thereby have been avoided,
(xv)refuses or neglects to furnish any information which may be in his knowledge or possession and which he has been required to furnish for the purpose of this Act, or furnish	(xv)a sum not exceeding rupees two thousand for each default,

information which is false in any material particulars;	
(xvi)fails to furnish the audit report in contravention of the provision of section 62;	(xvi)a sum not exceeding five thousand rupees,
(xvii)refuses to permit or refuses or neglects to produce for inspection or examination any book, document or account or display materials in a computer or in a computer floppy or refuses to allow copies or print out to be taken in accordance with the provisions of section 42;	(xvii)a sum not exceeding ten thousand rupees,
(xviii)closes or leaves the place of his business with a view to prevent inspection under this Act or the rules made there under;	(xviii)a sum not exceeding five thousand rupees,
<i>(Deleted vide notification no.- 178 /2012/XXXVI(3)/2008 Dt. 13-09-2012 read with 1099/2012/18 I (120) /XXVII(8)/08 Dt. 17-12-2012, w.e.f. 01-03-2013)</i>	<i>(Deleted vide notification no.- 178 /2012/XXXVI(3)/2008 Dt. 13-09-2012 read with 1099/2012/18 I (120) /XXVII(8)/08 Dt. 17-12-2012, w.e.f. 01-03-2013)</i>
(xix) imports or transports, or attempts to import or transport, abets the import or transport any goods in contravention of the provisions of Section 48 or Section 49;	(xix)a sum not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, whichever is higher,

<p><i>(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)</i></p> <p>(xx) Fails or refuses to stop or keep stationary his vehicle for checking at a check post or barrier u/s 50-A or at any other place when so required to do so by an officer empowered u/s 42,43,43-A, 48 or 48-A</p> <p><u><i>Prior to the substitution this sub-section read as under :-</i></u></p> <p><i>(xx)fails or refuses to stop or keep stationary his vehicle when asked to do so by the officer-in-charge of a check-post or barrier established under section 47 or by an officer empowered under section 42;</i></p>	<p><i>(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)</i></p> <p>(xx) A sum not exceeding ten thousand rupees.</p> <p><u><i>Prior to the substitution this sub-section read as under :-</i></u></p> <p><i>(xx)a sum not exceeding ten thousand rupees</i></p>
<p><i>(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)</i></p> <p>(xxi) Fails to prepare, submit or carry the “Transit Pass” as per provision of section-50 or to deliver the same as provided in section 50A</p> <p><u><i>Prior to the substitution this sub-section read as under :-</i></u></p> <p><i>(xxi)fails to obtain authorization for transit of</i></p>	<p><i>(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)</i></p> <p>(xxi) A sum not exceeding forty percent of the value of goods involved or three times of the tax livable on such goods under any of the provisions of this Act, whichever is higher.</p>

<p>goods or to deliver the same, as provided in section 50;</p>	<p><u>Prior to the substitution this sub-section read as under :-</u></p> <p>(xxi)a sum not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, whichever is higher,</p>
<p>(xxii)being a transporter or forwarding agent who receives any goods from the driver or person-in-charge of a vehicle coming from out side the State for carrying them out side the State but fails to prove that goods have been carried outside the State;</p>	<p>(xxii)a sum not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, whichever is higher,</p>
<p><i>(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)</i></p> <p>(xxiii) 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, after preparing or submitting “Transit Pass” for transit of goods through the State, fails to produce copies of the “Transit Pass” along with goods before the officer in-charge of the check-post</p>	<p><i>(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)</i></p> <p>(xxiii) A sum not exceeding forty percent of the value of goods involved or three times of the tax livable on such goods under any of the provisions of this Act, whichever is higher.</p> <p><u>Prior to the substitution this sub-section read as under :-</u></p>

<p>setup u/s 50-A or before the officer empowered u/s 42 or 43 or fails to prove that the goods have been carried outside the State as per provisions of Section 50;</p> <p><u>Prior to the substitution this sub-section read as under :-</u></p> <p><i>(xxiii)being transporter or hirer or driver or person-in-charge of a vehicle has prepared documents showing the destination of goods to a place out side the State, fails to produce copies of authorization for transit of goods along with goods before the officer-in-charge of the exit check-post and/ or fails to prove that after obtaining authorization for transit from officer-in-charge of the entry check-post, goods have been carried out side the State;</i></p>	<p><i>(xxiii)a sum not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, whichever is higher,</i></p>
<p>(xxiv)tampers with seal put under sub-section (7) of section 42; or</p>	<p>(xxiv)a sum not exceeding twenty five thousand rupees,</p>
<p>(xxv)fails to issue a Sale Invoice in accordance with the provisions of Section 60, or has issued a Sale Invoice with incomplete or incorrect particulars or having issued such invoice he has failed to account for it correctly in his books of accounts;</p>	<p>(xxv)a sum of rupees one hundred or double the amount of tax involved, whichever is higher for the first default, or two hundred rupees or four times of the tax involved whichever is higher, for the</p>

	second and each subsequent default,
(xxvi)issues a false Sale Invoice, voucher or other documents which he knows or has reasons to believe, to be false;	(xxvi)a sum not exceeding ten thousand rupees,
(xxvii)fails to issue a challan or transfer invoice or transport memo in respect of dispatch or delivery of goods in accordance with the provisions of this Act;	(xxvii)a sum of rupees one hundred or double the amount of tax involved, whichever is higher for the first default, or two hundred rupees or four times of the tax involved whichever is higher, for the second and each subsequent default,
(xxviii)issues or receives a false Sale Invoice without sale or purchase of goods shown in such false Sale Invoice;	(xxviii)a sum not exceeding five thousand rupees,
(xxix)issues or furnishes a false or a wrong form of declaration or certificate by reason of which a tax on sale or purchase ceases to be leviable under This Act or the rules made there under;	(xxix)a sum not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, whichever is higher,
(xxx)makes use of or furnishes a prescribed form of declaration or	(xxx)a sum not exceeding forty percent of the value of goods

certificate which has not been obtained by him or his principal or agent in accordance with the provisions of this Act or the rules made thereunder;	involved or three times of tax leviable on such goods under any of provisions of this Act, whichever is higher,
(xxxix)transfers a prescribed form of declaration or certificate to any other person except for lawful purposes under the provisions of this Act or the rules made there under;	(xxxix)a sum equal to three times of the amount of tax treating the turnover of the goods liable to tax or forty percent of value of the goods mentioned on it whichever is higher, and if the form of declaration or certificate is blank, a sum not exceeding ten thousand rupees,
(xxxixi)receives or possesses or uses or furnishes with an intention to cause loss to the revenue, any prescribed form of declaration or certificate which has not been obtained by him or his principal or agent in accordance with the provision of this Act or the rules made thereunder;	(xxxixi)a sum equal to three times of the amount of tax treating the turnover of the goods liable to tax or forty percent of value of the goods mentioned on it whichever is higher, and if the form of declaration or certificate is blank, a sum not exceeding ten thousand rupees,
(xxxixii)obstructs or prevents any officer from performing any of his functions or	(xxxixii)a sum not exceeding ten thousand rupees,

discharging his duties under this Act or abuses or threatens any officer;	
(xxxiv)provokes or invites other person or persons with a view to prevent any officer from performing his functions or discharging his duties under the Act or participates in an unlawful assembly with a view to prevent an officer from performing his functions or discharging his duties under this Act, or abuses or threatens any officer;	(xxxiv)a sum not exceeding ten thousand rupees,
(xxxv)makes false verifications or declaration on an application for registration or in connection with any other proceeding under this Act;	(xxxv)a sum not exceeding ten thousand rupees,
(xxxvi) otherwise acts in contravention of the provisions of this Act or the rules made there under;	(xxxvi)a sum not exceeding five thousand rupees,
<i>(xxxvii) being liable for obtaining Tax Deduction Account Number under sub-section (13) of Section 35, fails to apply for Tax Deduction Account Number.</i>	<i>(xxxvii) a sum of rupees 500/- for each month or part thereof for the default during the first three months and rupees one thousand for every month or part thereof after the first three months during which the default continues.</i>

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

Explanation- For the purpose of this section, the Assessing Authority includes an officer not below the rank of Commercial Tax Officer, posted at the check-post or also an officer authorized to exercise powers under Section 42 or Section 43 or both, as the case may be.

- (a) in a case referred to in clause (i), a sum of rupees two hundred for each month or part thereof for the default during the first three months and rupees five hundred for every month or part thereof after the first three months during which the default continues;
- (b) in a case referred to in clause (vii) and clause (viii), a sum not less than ten percent, but not exceeding twenty five percent of the amount due if the amount due is upto ten thousand rupees and fifty percent if the amount due is above ten thousand rupees;
- (c) in a case referred to in clause (x) a sum not less than the amount of tax realised in excess but not exceeding three times of the amount of tax realised in excess;
- (d) in a case referred to in clause (ii), clause (iv), clause (xiii), clause (xv), clause (xvi), clause (xviii), clause (xxviii) and clause (xxxvi) sum not exceeding five thousand rupees;

- (e) in a case referred to in clause (iii), clause (vi), clause (ix), clause (xiv), clause (xvii), clause (xx), clause (xxvi), clause (xxxiii), clause (xxxiv) and clause (xxxv) a sum not exceeding ten thousand rupees;
- (f) in a case referred to in clause(xi) and clause (xii) a sum of rupees five thousand or three times of the amount claimed whichever is higher;
- (g) in a case referred to in clause (xix), clause (xxi) clause (xxii), clause (xxiii), clause (xxix) and clause (xxx) a sum not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, which ever is higher;
- (h) in a case referred to in clause (xxv) and clause (xxvii) a sum of rupees one hundred or double the amount of tax involved, which ever is higher for the first default, or two hundred rupees or four times of the tax involved which ever is higher, for the second and each subsequent default;
- (i) in a case referred to in clause (xxxi) and clause (xxxii) a sum equal to three times of the amount of tax treating the turnover of the goods liable to tax or forty percent of value of the goods mentioned on it which ever is higher, and if the

form of declaration or certificate is blank, a sum not exceeding ten thousand rupees;

(j) in a case referred to in clause (v) a sum not exceeding Rs. 10000/- or the amount of tax involved, whichever is higher;

(k) in a case referred to in clause (xxiv) a sum not exceeding Rs. 25000/-

Explanation: The assessing authority includes an officer not below the rank of Commercial Tax Officer Grade II posted at the checkpost or an officer authorised to exercise powers under section 42 or section 43 or both, as the case may be.

(2) A copy of the order passed under sub-section (1) shall be served on a dealer or the person concerned and the amount imposed by way of penalty shall be deposited by such dealer or person in the prescribed manner within thirty days of such service failing which it may be recovered as if it were an arrear of land revenue.

(3) No order shall be made under sub-section (1), unless the dealer or the other person concerned has been heard or has been given a reasonable opportunity of being heard.

(4) The provisions of this section shall mutatis mutandis be applicable to the executor, administrator and the legal representative of the deceased person.

Before amendments the Section 58 was as follows:-

58: Offences and Penalties:

(1) If the assessing authority is satisfied that any dealer or other person-

- (i) *being liable for registration under this Act carries on or continues to carry on business as a dealer beyond thirty days from the date on which he becomes liable to obtain registration, without obtaining registration under and in accordance with the provisions of section 15 or section 16 or without furnishing the security demanded under section 20; or*
- (ii) *not being a registered dealer falsely represents that he is or was a registered dealer at the time when he sells or buys goods: or*
- (iii) *knowingly uses a false registration number including the registration number of another person, with a view to evade or avoid or shift the liability to pay the tax; or*
- (iv) *has, without reasonable cause failed to furnish the return of his turnover or to furnish it within the time allowed and in the manner prescribed; or*
- (v) *has submitted a false return of his turnover under this Act; or*
- (vi) *has concealed particulars of his turnover or has deliberately furnished inaccurate particulars of such turnover; or*
- (vii) *has, without any reasonable cause failed-*
 - (a) *to deposit the tax due under the Act, before furnishing the return or along with the return, or*
 - (b) *to pay within the time allowed the tax due under the provisions of the Act; or*
 - (c) *to deposit with the return , the amount realized as tax in excess of the amount due under the Act or any amount in lieu of such tax by giving it any name or color; or*

- (viii) fails to pay the amount in respect to which moratorium has been granted under the provisions of section 76, within the time specified therein; or*
- (ix) demands or charges on the sale or purchase of any goods tax not due under the provisions of this Act; or*
- (x) realizes any amount as tax on sale or purchase of goods or any amount in lieu of such tax by giving it a different name or color in contravention of the provisions of sub-section (1) or sub-section (2) of section 22; or*
- (xi) wrongly claims an amount as input tax credit or claims an input tax credit on the basis of false Sale Invoice; or*
- (xii) produces a false proof of deposit of any amount of tax or fee or penalty or any sum due under this Act; or*
- (xiii) does not maintain books, accounts, documents in the prescribed manner; or*
- (xiv) has maintained or produced false accounts, registers or documents; or*
- (xv) refuses or neglects to furnish any information which may be in his knowledge or possession and which he has been required to furnish for the purposes of this Act, or furnishes information which is false in any material particulars; or*
- (xvi) fails to furnish the audit report in contravention of the provisions of section 62; or*
- (xvii) refuses to permit or refuses or neglects to produce for inspection or examination any book, document or account or display materials in a computer or in a computer floppy or refuses to allow copies or printout to be taken in accordance with the provisions of section 42; or*
- (xviii) closes or leaves the place of his business with a view to prevent inspection under this Act or the rules made thereunder; or*

- (xix) *imports or transports, or attempts to import or transport, abets the import or transport any goods in contravention of the provisions of section 48 or section 49; or*
- (xx) *fails or refuses to stop or keep stationary his vehicle when asked to do so by the officer-in-charge of a checkpoint or barrier established under section 47 or by an officer empowered under section 42; or*
- (xxi) *fails to obtain authorization for transit of goods or to deliver the same, as provided in section 50; or*
- (xxii) *being a transporter or forwarding agent who receives any goods from the driver or person in charge of a vehicle coming from outside the State for carrying them outside the State but fails to prove that goods have been carried outside the State; or*
- (xxiii) *being a transporter or hirer or driver or person in charge of a vehicle has prepared documents showing the destination of goods to a place outside the State, fails to produce copies of authorisation for transit of goods along with goods before the officer-in-charge of the exit checkpoint and/or fails to prove that after obtaining authorisation for transit from officer-in-charge of the entry checkpoint, goods have been carried outside the State; or*
- (xxiv) *tampers with any seal put under sub-section (7) of section 42; or*
- (xxv) *fails to issue a Sale Invoice in accordance with the provisions of section 60, or has issued a Sale Invoice with incomplete or incorrect particulars or having issued such invoice he has failed to account for it correctly in his books of accounts; or*
- (xxvi) *issues a false Sale Invoice, voucher or other documents which he knows or has reasons to believe, to be false; or*

- (xxvii) *fails to issue a challan or transfer invoice or transport memo in respect of dispatch or delivery of goods in accordance with the provisions of this Act; or*
- (xxviii) *issues or receives a false Sale Invoice without sale or purchase of goods shown in such false Sale Invoice; or*
- (xxix) *issues or furnishes a false or a wrong form of declaration or certificate by reason of which a tax on sale or purchase ceases to be leviable under this Act or the rules made thereunder; or*
- (xxx) *makes use of or furnishes a prescribed form of declaration or certificate which has not been obtained by him or his principal or agent in accordance with the provisions of this Act or the rules made thereunder; or*
- (xxxi) *transfers a prescribed form of declaration or certificate to any other person except for lawful purposes under the provisions of this Act or the rules made thereunder ; or*
- (xxxii) *receives or possesses or uses or furnishes with an intention to cause loss to the revenue, any prescribed form of declaration or certificate which has not been obtained by him or his principal or agent in accordance with the provisions of this Act or the rules made thereunder; or*
- (xxxiii) *obstructs or prevents any officer from performing any of his functions or discharging his duties under this Act or abuses or threatens any officer; or*
- (xxxiv) *provokes or invites other person or persons with a view to prevent any officer from performing his functions or discharging his duties under the Act or participates in an unlawful assembly with a view to prevent an officer from performing his functions or discharging his duties under this Act, or abuses or threatens any officer; or makes a false verification or declaration on an application for registration or in connection with any other proceedings under this Act; or*

(xxxv) otherwise acts in contravention of the provisions of this Act or the rules made thereunder, it may, after such inquiry as deemed necessary, direct that such dealer or person shall pay, by way of penalty, in addition to the tax, if any, payable by him,-

(l) in a case referred to in clause (i), a sum of rupees two hundred for each month or part thereof for the default during the first three months and rupees five hundred for every month or part thereof after the first three months during which the default continues;

(m) in a case referred to in clause (vii) and clause (viii), a sum not less than ten percent, but not exceeding twenty five percent of the amount due if the amount due is upto ten thousand rupees and fifty percent if the amount due is above ten thousand rupees;

(n) in a case referred to in clause (x) a sum not less than the amount of tax realised in excess but not exceeding three times of the amount of tax realised in excess;

(o) in a case referred to in clause (ii), clause (iv), clause (xiii), clause (xv), clause (xvi), clause (xviii), clause (xxviii) and clause (xxxvi) sum not exceeding five thousand rupees;

(p) in a case referred to in clause (iii), clause (vi), clause (ix), clause (xiv), clause (xvii), clause (xx), clause (xxvi), clause (xxxiii), clause (xxxiv) and clause (xxxv) a sum not exceeding ten thousand rupees;

(q) in a case referred to in clause (xi) and clause (xii) a sum of rupees five thousand or three times of the amount claimed whichever is higher;

(r) in a case referred to in clause (xix), clause (xxi) clause (xxii), clause (xxiii), clause (xxix) and clause (xxx) a sum

- not exceeding forty percent of the value of goods involved or three times of tax leviable on such goods under any of provisions of this Act, which ever is higher;*
- (s) in a case referred to in clause (xxv) and clause (xxvii) a sum of rupees one hundred or double the amount of tax involved, which ever is higher for the first default, or two hundred rupees or four times of the tax involved which ever is higher, for the second and each subsequent default;*
- (t) in a case referred to in clause (xxxi) and clause (xxxii) a sum equal to three times of the amount of tax treating the turnover of the goods liable to tax or forty percent of value of the goods mentioned on it which ever is higher, and if the form of declaration or certificate is blank, a sum not exceeding ten thousand rupees;*
- (u) in a case referred to in clause (v) a sum not exceeding Rs. 10000/- or the amount of tax involved, whichever is higher;*
- (v) in a case referred to in clause (xxiv) a sum not exceeding Rs. 25000/-*

Explanation: The assessing authority includes an officer not below the rank of Commercial Tax Officer Grade II posted at the checkpoint or an officer authorised to exercise powers under section 42 or section 43 or both, as the case may be.

(2) A copy of the order passed under sub-section (1) shall be served on a dealer or the person concerned and the amount imposed by way of penalty shall be deposited by such dealer or person in the prescribed manner within thirty days of such service failing which it may be recovered as if it were an arrear of land revenue.

(3) No order shall be made under sub-section (1), unless the dealer or the other person concerned has been heard or has been given a reasonable opportunity of being heard.

(4) The provisions of this section shall mutatis mutandis be applicable to the executor, administrator and the legal representative of the deceased person.