

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

6: Jurisdiction of Assessing Authority:

(1) If a dealer carries on business within the limits of jurisdiction of only one Assistant Commissioner, that officer shall be the Assessing Authority in respect of the dealer and the place where he carries on business shall be deemed to be his principal place of business.

(2) If a dealer carries on business within the limits of jurisdiction of more than one Assistant Commissioner, he shall within thirty days of the date of commencement of the Act declare one of the places of his business as his principal place of business in the State and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer is situated, shall be the Assessing Authority in respect of such dealer;

Provided that in the case of any Department of the Central Government or of a State Government or of a Company, Corporation or Undertaking owned or controlled by the Central Government or by a State Government carrying on business within the limits of jurisdiction of more than one Assistant Commissioner, the Commissioner or any officer authorized by him in this behalf may order that each Assistant Commissioner within whose jurisdiction such Department, Company, Corporation, or Undertaking is carrying on business shall be the Assessing Authority in respect of the place or places of business within the limits of the jurisdiction, or permit such Department, company, Corporation or Undertaking to declare one place of business as the principal place of business in the State, in which case the Assistant

Commissioner within whose limits of jurisdiction such declared principal place of business is situated, shall be the Assessing Authority in respect of such Department, company, Corporation or Undertaking.

(3) If the principal place of business of a dealer is situated outside Uttaranchal, and such dealer carries on business at only one place in Uttaranchal the Assistant Commissioner within whose limits of jurisdiction the place of business in the State is situated shall be the Assessing Authority in respect of such dealer.

(4) If the principal place of business of dealer is situated outside Uttaranchal, and such dealer carries on business at more than one place in Uttaranchal he shall declare one of his places of business in the State as the principal place of business in Uttaranchal within thirty days of the commencement of business and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared is situated shall be the Assessing Authority in respect of such dealer.

(5) If no declaration as required under sub- rule (2) or sub- rule (4) is made by a dealer within the time specified therein, the Commissioner or any officer authorized by him in this behalf shall determine the Assistant Commissioner, who will be the Assessing Authority in respect of such dealer and his decision shall be final.

(6) If a dealer has no fixed place of business, the Assistant Commissioner within whose limits of jurisdiction he ordinarily resides shall be the Assessing Authority in respect of such dealer.

(7)The Officer-in charge of the check post shall be the Assessing Authority under section 50 of the Act in respect of the owner or person-in charge of the vehicle obtaining authorization for transit of goods from that check post.

(8)No dealer, who has once made a declaration under sub-rule (2) or sub-rule (4) or who has failed to make such declaration within the time specified therein, shall be allowed to change the same or, as the case may be, to make a declaration except with the previous written permission of the Commissioner or any officer authorized by him in this behalf, and on such conditions as he may deem fit to impose.

(9)Whenever there is any doubt or if any of the sub-rules of this rule do not apply the Commissioner shall determine the Assistant Commissioner who will be the Assessing Authority in respect of a dealer, and his decision shall be final.

(10)The Commissioner may by order in writing, transfer the jurisdiction of a dealer or class of dealers from one Assessing Authority to another Assessing Authority.