

THE UTTAKHAND VALUE ADDED TAX RULES, 2005

12:Special provisions relating to Casual Dealers:

(1) Where the period of business operation of a Casual Dealer in the State is 60 days or less, he may at his option, submit to the Assessing Authority application for registration in Form I (C) accompanied by satisfactory proof of deposit of fees prescribed under rule 8 , along with a declaration in Annexure I indicating the nature of goods, their value and such other relevant particulars of his business which he intends to conduct.

(2) Such a Casual Dealer shall deposit in cash the security as may be fixed by the Assessing Authority after giving such dealer a reasonable opportunity of being heard, and the amount of security shall not exceed the estimated liability to pay tax for one month or such lesser period for which the Casual Dealer is conducting the business.

(3)The Assessing Authority shall, after verification of information furnished to it under sub- rule (1) and after the dealer deposits the security under sub-rule (2), allot a registration to such Casual Dealer and its TIN shall be as per the provisions of subó rule (9)of rule 9.

(4)The Assessing Authority may, after allotting registration number to such Casual Dealer, issue to him in limited number, as it may deem fit as per the genuine requirement of the dealer, Declaration Forms for import of goods in the State

(5) Such Casual Dealer shall intimate his gross turnover and taxable turnover of his sales for every week ending on Sunday, to the Assessing Authority within 3 days of the end of the relevant week and also submit proof of having deposited the due tax in the prescribed manner.

(6) Such Casual Dealer shall submit to the Assessing Authority monthly return of his turnover in Form III as per the provisions of rule 11 and shall also submit proof of having deposited the total tax due less the amount of tax already deposited as per the provisions of sub-rule (5) of this rule.

(7) Such Casual Dealer shall furnish to the Assessing Authority a final declaration of his turnover in Form IV within 7 days of the conclusion of his business, but before leaving the place. The dealer shall also furnish with the return ó

- (a) the proof of having deposited the balance amount of tax, if any ;
- (b) complete account of Declaration Forms received and details of purchases made through the Declaration Forms, and shall surrender the unused Declaration Forms ;

(8) The Assessing Authority shall, after examination of the return furnished to it by such Casual Dealer under sub- rule (6), the Declaration Forms and its account, and the accounts maintained by the dealer, including the sale invoices issued, assess him to tax as soon as possible after the receipt of the return.

(9) Where the period of business of such Casual Dealer is spread over more than one financial year, the provisions of these rules shall apply separately for the periods falling in separate financial years.

(10) Where such a dealer intends to do business in the State again **and the period does not exceed 60 days in the financial year**, he shall not be required to deposit fees for registration in the subsequent period if his intended business is covered under the period for which fee has already been deposited:

Provided that where the period of business of such a dealer during a financial year exceeds 60 days and he ceases to be a casual dealer, he shall apply for registration as a regular dealer and shall be assessed to tax as a regular dealer for the whole year , but he shall not be required to deposit fees for registration in the subsequent period if fee has already been paid for the period.

(11) The Assessing Authority after adjusting any tax due from such Casual Dealer, refund the balance amount of security to him.