

# **THE UTTARAKHAND VALUE ADDED TAX RULES, 2005**

## **CHAPTER V**

### **PAYMENT AND RECOVERY OF TAX, ETC.**

#### **19: Manner of payment:**

(1) Unless otherwise expressly provided, any amount payable under the Act or the Rules as tax, fee, penalty, interest, composition money, fine, sale proceeds or any other money shall be deposited in any of the following manner along with challan in *amended* Form VI (*Substituted vide notification no. 81/2010/181(120)/XXVII(8)/2008 Dated 22-01-2010*) in quadruplicate:

- (a) in cash in any treasury or sub-treasury or State Bank of India or its subsidiary Bank or any Public Sector Bank or any other Bank authorized by Reserve Bank of India and notified by the State Government, authorized to accept deposits under the Act, or
- (b) by draft drawn in favour of the depositor on such bank, or
- (c) by cheque either issued by the depositor to self on such bank or drawn in his favour on such bank.
- (d) by book transfer in case of Government Departments, if so desired
- (e) *By e-payment (Clause (e) was inserted vide notification- 381/XXVII(8)/Vanijya Kar(VAT)/2008 Dated: 18August,2008)*

Provided further that no tax shall be deposited by book transfer where the amount relates to the recovery of tax by way of tax deduction at source under the provisions of Section 35 of the Act.

Explanation- Unless it is repugnant with subject or context, for the purposes of this rule and of other rules in this Chapter, "bank" includes its branches also.

(2) If the cash amount, cheque or draft tendered for deposit by a person is in order, the bank shall accept and acknowledge it under the signatures of the officer authorized for the purpose and seal of the bank. In the acknowledgement, the amount deposited shall be mentioned in words and in figures both. The bank shall also put the serial number on the challan.

(3) The serial number shall be prefixed by alphabets to identify the name of the bank and its branch.

(4) The two copies marked "C" and "D" of the challan shall be returned to the depositor who shall submit the copy marked "C" to his assessing authority and retain the other copy marked "D" with him.

(5) At the end of each day every branch of the bank shall send two copies of the challan marked 'A' and 'B' retained by it to its link branch nominated for the purpose in that district or, as the case may be, circle, duly, stitched separately in the order of the challan number along with copies of the list of such challans.

(6) The link branch shall send one copy marked "B" of the challan along with one copy of the list by the working day next following to the Assistant Commissioner of the district or as the case may be, the circle.

(7) The link branch of each bank shall send the copies marked 'A' of the challans along with two copies of the list of such challans to the focal point branch of the State Bank of India nominated for the purpose by following working day. The focal point branch shall send the copies marked 'A' of the challan along with one copy of the list to the Treasury Officer by the next working day.

(8)(a) In the first week of every month, the Assistant Commissioner shall send to the Officer in charge of the treasury or sub- treasury a statement in Form VII for verification .

(b) If any discrepancy is discovered at the time of verification, the Assistant Commissioner shall send necessary records to the treasury or the sub- treasury for reconciliation of the accounts.

(c) The Assistant Commissioner shall send an intimation regarding the deposit of any amount to the officer or authority concerned to whose office the deposit relates.

*(Sub rule 9 is **ADDED** by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)*

**(9)(a)** Any amount payable under the Act or Rules may be paid electronically.

For the purpose of e-payment an e-challan in Form-VI (**Amended**) shall be used. It shall be made available on the website of the Department.

**(b)** After e-payment a Challan Identification Number (CIN) shall be generated. The CIN shall be mentioned in the appropriate column of the relevant return.

**(c)** The Commissioner may, from time to time, issue necessary instructions regarding e-payment