

(substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2012 vide Notification no.- 829/2012/181(120)/XXVII(8)/2008 Dated: 13 September, 2012 w.e.f. 01/03/2013 vide notification no.- 1100/2012/181(120)/XXVII(8)/08 Dated: 17 December, 2012 as below)

26(B): Movement of goods within the State or from State to outside the State :

- (1) Notwithstanding anything contained in section-43 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 **(hereinafter referred to as the transporter)**, who intends the movement of goods exceeding such quantity or measure or of such value as may be notified by the State Government in that behalf, from any place in the state to any place outside state or from any place in the state to any other place in the State or from any place in the state to any other place in the State or from any place in the state passing through any other State, **before movement of goods** shall, prepare information in the regard in a Form [hereinafter called the "Lorry Challan"], and manner as may be **prescribed** by the Commissioner, containing the name and complete address of the consignor and consignee, weight/quantity, number of packages and description of goods, details of invoices or challan and documents of title to goods/Goods Receipts (G.R)/ bill, in respect of such goods and other information, as **prescribed** by the Commissioner.

Provided that the Government, through a Notification, may provide for the submission of "Lorry Challan" to the **prescribed** authority before the movement of goods, in a manner as may be **prescribed** in the Notification

- (2)(a) The **transporter**, during the movement of goods shall, carry with him the following documents-
- (i) Duly signed two copies of eLorry Challan/e generated eLorry Challan in case the eLorry Challan is online submitted as per notification issued by the Govt.
 - (ii) Document of title to goods/GR/bilty
 - (iii) Invoice/challan (*as applicable*) or *like documents* as the case may be, related to the goods, issued by the consignor.
- (b) The **transporter** Shall preserve the copy of the eLorry Challan till the end of next two financial years and shall produce before the officer, who is **authorised** under sub rule (1) or sub rule (2) *of rule 26A* by the commissioner, as and when required.

Prior to this substitution these sub-rules read as under:

26: Establishment of Check Posts:

(1) The State Government may, by notification in the Gazette, direct under section 47, the establishment of check posts and barriers at such places within the State as may be specified in the notification.

(2) When a check post is set upon a thoroughfare or a road, barriers may be erected across the road or thoroughfare in the form of a contrivance to enable vehicles being intercepted, detained or searched.

(3) (a) The owner, driver or any other person-in – charge of the vehicle shall, in respect of such goods carried in the vehicle as notified or referred to in sub-section(1) of section 48 and as exceed the quantity, measure or value specified in the notification therein, carry with him the following documents-

(i) Form of Declaration for Import in Form XVI or Certificate for Import in Form XVII hereinafter in the rules in this chapter referred to as declaration or certificate, as the case may be, in duplicate;

(ii) sale invoice, bill or challan ,

(iii) authorization for transfer of goods /goods challan hereinafter referred to as trip sheet in triplicate,

(b) The owner, driver or any other person in charge of the vehicle shall in respect of all other goods carried in such vehicle carry with him a trip sheet in triplicate,

(4) (a)The owner, driver or any other person in charge of the vehicle shall produce the documents mentioned in sub-rule (3) before the officer in charge of the check post or barrier or before any other officer not below the rank of an assessing authority on demand.

(b) At the first check post or barrier after his entry into the State the owner, driver or any other person in charge of the vehicle, as the case may be, shall give the original and duplicate copies each of the declaration or certificate and original, duplicate and triplicate copies of the trip sheet to the officer in charge of the said check post or barrier who will after satisfying himself about their completeness and correctness, sign and stamp them with his official seal and return the duplicate copy of the declaration or certificate and the triplicate copy of the trip sheet after endorsing thereon, for the copy received, a receipt duly dated mentioning time and place.

(5) (a) A declaration or a certificate-

(i) in respect of which a report has been made under sub- rule (9) of rule 30 or sub-rule (8) of rule 31, or

(ii) which is declared as obsolete and invalid by the Commissioner of Commercial Tax under sub- rule (13) of rule 30 or sub- rule (10) of rule 31 shall not be valid with effect from the date of the report or the date from which it is so declared as the case may be, for the purposes of sub- rule (4),

(b) A certificate whose period of validity as specified in sub -rule (4) of rule 31 has expired shall not be valid for the purposes of sub-rule (4)

(6) The owner of the truck or the transport agency, forwarding agency or clearing agents, as the case may be, shall deliver to the consignee, while

delivering the consigned goods, the duplicate copy of the declaration or certificate, as the case may be.

(7) The trip sheet referred to in sub- rule (3) shall be in Form XVIII and shall contain details in respect of all the goods referred to in clauses (a) and (b) of sub-rule (3) being carried by a vehicle . Separate trip sheets shall be submitted for goods meant for different destinations.

(8) The reference to certificate, wherever made in this rule, shall be subject to the provisions of rule 31.