

(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(C): Import/transport of Goods into the State against Declaration :

- (1) Any person or dealer (hereinafter In this section reffered to as **importer**) who intends to bring, import or otherwise receice, into the State from any place outside the State, any goods other than the goods specified in schedule (1) reffered to in clause (a) of sub-section-(2) of section-4 exceeding such quantity or measure or of such value as notified by the state Government in that behalf, shall obtain or download the òdeclaration **prescribed** in Form-XVI or the òcertificateö **prescribed** in the Form-XVII, as the case may be, from his assessing authority *as may be prescribed by the Commissioner.*

- (2) Where such goods are to be consigned by road-
 - (a) 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, before entering into the State shall, submit online information in Form(hereinafter called òTrip Sheetö) prescribed by the commissioner and during the movements og goods in th State shall carry with him the following documents-
 - (i) Duly singned two e-generated copies of the online submitted òTrip Sheetö.
 - (ii) Completely filled Form of Declaration for Import in Form XVI or Certificate for import in Form XVII as the case may be, in duplicate duly verified by the consignor

- (iii) Sale invoice/bill or challan/ other like documents,
 - (iv) Document of title to goods/GR/bilty.
- (b) 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 to the consignee, while delivering the consigned goods, the duplicate copy of the declaration or certificate as the case may be and the sale invoices/bills/challans carried with the goods.
- (c) The importer shall preserve the copies of declaration and other documents delivered to him or his agent under clause (b) for such period, as may be *prescribed by the Commissioner*, and produce them before the assessing authority in a manner and within a time as may be notified by the Commissioner.
- (3) Where such goods are brought into the state as personal luggage, the person bringing them shall carry with him the declaration in Form-XVI or the certificate in Form-XVI, as the case may be, duly filled in and signed by the importer and the importer shall submit the same for endorsement by the officer **authorised** by the Commissioner in the behalf in a manner and within a time as may be **prescribed** by the Commissioner.
- (4) The **transporter** shall preserved the copy of "Trip-Sheet" till the end of next two financial years and shall produce the same before the officer, **authorised** for this purpose by the Commissioner, as and when required.
- (5) A declaration or a certificate, in respect of which a report has been made under sub-rule (9) of rule 30 or sub-rule (8) of rule 31, or which is declared as absolute and invalid by the Commissioner of

Commercial Tax under sub-rule (13) of 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 purpose of this rule and a certificate whose period of validity as specified in sub-rule (4) of rule 31 has expired, shall not be valid.

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.