

## THE UTTARANCHAL VALUE ADDED TAX RULES, 2005

*(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)*

### **28A: Transit of goods by Road through the State “Transit-Pass:**

(1) Where a vehicle coming from any place outside the State and bound for any other place outside the State, carrying goods referred to in sub-section (1) of Section 48 passes through the State, 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 prepare and submit online declaration containing all the information regarding the goods, the vehicle, the document of the title to the goods/GR/bilty and the movement of goods and other information as required in the Form (hereinafter called “Transit-Pass”) as may be prescribed by the Commissioner, complete in all respect in such manner and within such time as may be prescribed by the Commissioner. 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, while carrying such goods shall carry with him two copies of such “Transit Pass” duly signed by him, the document of the title to the goods/GR/bilty and invoice/bill or challan/ like document and after his exit from the state shall submit online declaration and other information in a form, manner and within such time as may be authorised for this purpose by the Commissioner whenever so required by such officer failing which it shall be presumed that the goods carried thereby have been sold within the State.

provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State by any other vehicle or

conveyance, the **onus of proving** that the goods have actually moved outside the State shall be on the person-in-charge of the vehicle *for which transit pass was prepared or submitted*.

provided further that in certain circumstances, online submission of Transit-Pass and of information regarding exit from the state **may be relaxed** by the Commissioner for a special period.

provided further that with a view to ensure that there is no evasion of tax, the vehicle, referred to in this section shall enter into and exit from the State only from such places as notified by the Commissioner.

**Explanation:-** In the circumstances where online submission of Transit Declaration is relaxed, the provision of preparation of Transit Declaration before entering into the State and provision of carrying it during transportation, shall remain effective. In such case before exit from the State the vehicle along with the goods shall be stopped at a place notified by the Commissioner and the copy of Transit Declaration be submitted to the officer so authorised for this purpose by the Commissioner at a place notified by the commissioner.

(2) In such a case, as referred to in the above sub section, the owner or a person duly authorize by such owner or the driver or person-in-charge of a vehicle or of goods in movement, as the case may be, shall jointly and severally be liable to pay tax on such presumed sale of goods and also for payment of amount of penalty that may be imposed under the provision of this Act.

(3) Every person for whom a presumption under sub-section (1) *of Section 50* exists, that the goods have been sold within the State, such person/s, shall be assessed to tax on the goods covered by cash Transit-Pass separately by the officer **authorised** for this purpose by the commissioner.

Provided further that no order of assessment under this section shall be passed until a reasonable opportunity of being heard is given.

**Prior to this substitution this rule read as under:**

**28: Transit of goods by Road through the State:**

*(1) The driver or person in charge of a vehicle coming from any place outside the State bound for any other place outside the State shall present the trip sheet in triplicate to the officer in charge of the check post or barrier, if any, established near the point of entry into the State hereinafter referred to as entry check post.*

*(2) The officer in charge of the entry check post shall after examining the documents and after making such enquiries as he deems necessary specify on all the copies of the trip sheet the check post or the barrier (hereinafter referred to as the Exit Check Post) of the State to be crossed by the vehicle and the time and date upto which it should be so crossed and deliver two copies of the trip sheet to the driver or person in charge of the vehicle retaining one copy himself.*

*(3) The driver or person in charge of the vehicle shall stop his vehicle at such Exit Check Post surrender one copy of the trip sheet and allow the officer in charge of the check post to inspect documents, consignments and goods in order to ensure that the consignments being taken out of the State are the same as mentioned in the trip sheet.. The officer in charge of the exit Check Post shall issue a receipt on the other copy of the trip sheet surrendered by such driver or person in charge of the vehicle.*

*(4) The officer in charge of the exit check post shall have the power to detain, unload and search the contents of the vehicle for the purpose mentioned in sub-rule (3)*