

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

34: Appellate Authorities:

(1) An appeal under section 51 shall lie to ó

(a) the Additional Commissioner (Appeals) in case the order appealed against has been passed by a Joint commissioner (Assessment); and

(b) the Joint Commissioner (Appeals) in all other cases

Explanation: The expression "Appeal" for the purpose of this Chapter includes an application by the Commissioner under subósection (3) of section 51 of the Act.

(2) An appeal under section 53 shall lie to the Tribunal.