

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

35: Memorandum of Appeal:

(1) Every appeal shall be presented in the form of a memorandum, written on water-mark or any other stout paper.

(2) The memorandum of appeal shall specify the name and complete address of the appellant, and shall set forth precisely and under distinct heads the grounds of objection and the relief prayed for and shall be signed by the appellant or his lawyer or his duly authorized agent and verified in the form given below:-

(i) "I, _____ the appellant / on behalf of the appellant, do hereby declare that the contents of this memorandum are true to the best of my knowledge and belief."

(ii) "I, _____ the appellant / on behalf of the appellant do hereby further declare that the appeal is being filed for the first time and it has not been filed before":

Provided that in case of an Application by the Commissioner under section 51 or an Appeal by Commissioner under section 53, the memorandum of appeal shall be signed by the Commissioner or any other officer authorized by him for this purpose, and may be verified by the Departmental Representative or, as the case may be, by the State Representative.

(3) The memorandum of appeal under section 51 shall be accompanied by a certified copy of the order appealed against and two true copies each thereof. The original copy of the memorandum and the certified copy of the order as aforesaid shall be retained by the appellate authority, and one copy each thereof shall be served on the Assessing Authority concerned and the Departmental Representative by the said authority.

(4)The memorandum of appeal shall be accompanied with proof of payment of the fee payable under the Act, and in the case of an appeal under section 51, also with a challan or a certificate of the assessing authority concerned showing deposit of the tax or fee in accordance with sub-section(4) of section 51.

(5)The memorandum of appeal under section 53 shall be accompanied with a certified copy of the order appealed against and three true copies each thereof. The original of the memorandum and the certified copy of the order aforesaid shall be retained by the Tribunal and one copy each thereof shall be served on the Assessing Authority and the State Representative and in case of appeal filed by the Commissioner a copy shall be served on the opposite party.