

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

(Substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)

43. Special Provision for refund/ e-refund:

- (1) Refund may be made through cheque to a dealer or a class of dealers, as may be notified by the Government, subject to such conditions and restrictions, and in such manner as may be specified in such notification.
- (2) Refund may also be made through electronic system. State Government may from time to time notify the class or classes of dealers eligible for refund due under the Act through electronic system, provided that e-refund facility will not be applicable for the refund under the old Act.
- (3) Commissioner may, by notification issue instructions, from time to time regarding e-refund.

Prior to the substitution this rule read as under:

43: Special provision for Refund :

Refund shall be made through cheque to a dealer or a class of dealers, as may be notified by the Government, subject to such conditions and restrictions, and in such manner, as may be specified in such notification.