

## THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

### **47: Method of Service:**

(1)The service of any notice, summons or order under the Act or the rules may be effected by any of the following methods, namely:

(a) by giving or tendering a copy thereof to the dealer or person concerned or to his manager, munim, accountant or agent, or to one of his employees or to any adult member of his family residing with him;

(b) by registered post or by speed post *(by registered post)* *(Substituted vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010)*

*(ADDED vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)*

(c) by such courier services as may be approved by the commissioner; or

(d) by transmission of documents electronically including fax message or e-mail.

Provided that if, upon an attempt having been made to serve any such notice, summons or order by either of the above said methods, the authority concerned has reasonable grounds to believe that addressee is evading service or that, for any other reason which in the opinion of such authority is sufficient, service cannot be effected by any of the above said methods, the said authority shall, after recording the reason therefore, cause the notice, summons or order to be served by affixing a copy thereof -

- (i) if the addressee is dealer, on some conspicuous part the dealer's place of business or the building in which the dealer's place of business is located, or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or if the place where the dealer is known to have last carried on business : or the place where the dealer resides: or
- (ii) if the addressee is not a dealer, on some conspicuous part of his residence or office or the building in which his office or resident is located;

and such service shall be deemed to be as effectual as if it had made on the addressee personally.

(2) When a process server, peon or any other employee of the Commercial Tax Department delivers or tenders any notice, summons or order to the dealer or addressee personally or to any of the persons referred to in clause (a) of sub-rule (1), he shall require the person to whom the notice, summons or order is delivered or tendered to sign an acknowledgement of the service of the notice, summons or order.

(3) Where the person to whom the notice, summons or order is tendered as aforesaid refuses to accept the same or refuses to sign the acknowledgement after its acceptance, the process server, peon or employee shall submit a report to the concerned authority stating facts about such refusal and the name and address of the person, if any, present at the time of such refusal. Such report shall be verified of both by the process server, peon or employee. The concerned authority may, having regarded to the facts and circumstances and after making such further enquiry in the matter, if any, as it thinks fit, consider such refusal to be proof of service.

(4) When service is made by post, an acknowledgement purporting to have been signed by the addressee or his manager, munim, accountant or agent or employee or member of his family, or an endorsement by a postal employee that the member of his family refused to take delivery may be deemed by the concerned authority to be proof of service.

(5) When the notice, summons or order is serviced by affixing a copy thereof in accordance with the first proviso to sub- rule (1) the official serving it shall return the original to the authority concerned with a report endorsement thereon or annexed thereto, stating that he so affixing the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the addressee's office or residence or the building in which his office or residence is located or his place of business was identified, and in whose presence the copy was affixed, the said official shall also obtain the signature or thumb impression of the person identifying the address residence or office or building or place of the business to his report.