

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

50:Appearance before any authority in proceedings:

(1)Any person who is entitled or required to do anything under the provisions of the Act or to appear before any authority including the Appellate Tribunal in connection with any proceeding under the Act, otherwise than when required to attend personally for examination on oath or affirmation, may be represented by ó

(a) a relative or a person regularly employed by him, or

(b) a legal practitioner, or an accountant as defined under sub-rule (2) of rule 2, or

(c) a person who has, before his retirement from service, put in minimum fifteen years of service as an Assessing Authority or in a higher position in Sales Tax /Trade Tax/Commercial Tax Department of any State Government, and is entered in the list which the Commissioner shall maintain in that behalf,

only if such relative, person employed, legal practitioner, accountant or tax practitioner is authorized by such person in writing and such authorization includes the authority to act on behalf of such person in such proceedings.

(2)Where a lawyer or accountant is found guilty of misconduct in connection with any Commercial Tax proceedings by the authority empowered to take disciplinary action against members of the profession to which he belongs, or if any authorized agent or any other person is found guilty of misconduct or corruption by the Commissioner of Commercial Tax or any other officer authorised by him in this behalf, the Commissioner of Commercial Tax or such other officer, may direct by an order in writing and for reasons to be recorded

therein that such person shall not be entitled, for such period as is stated in the order, to represent a dealer under these rules.

(3) No order of disqualification shall be made in respect of any particular person unless he is given a reasonable opportunity of being heard.

(4) Any person against whom any order of disqualification is made under this rule may within one month of date of communication of such order, appeal to the State Government to have the order cancelled or modified. Such order shall not take effect until the expiry of thirty days of the date of communication of such order or, where an appeal is preferred, until the disposal of the appeal.

(5) The commissioner may, at any time *suo moto* or on an application made to him in this behalf, revoke or modify any order made against the person under sub-rule (2) and thereon such person shall cease to be disqualified subject to such conditions or restrictions that may be contained in such order.