

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

51: Inspection of records and fee payable thereof:

(1) An Assistant Commissioner, before whom any proceeding against a dealer under the Act or the Rules made thereunder is pending, may, in this discretion, allow such dealer to inspect the whole or any part of the record of such proceeding if an application to this effect is made by **2.30p.m.** on any working day. The application shall bear a court fee stamp of ten rupee. If the application is allowed, an inspection fee at the rate of **two rupees for each hour** or part of an hour shall be charged. Inspection in the same manner and on payment of the same charges, may also be allowed of the record of any proceeding before the Assistant Commissioner, which have been closed,

(2) The dealer shall inspect the record in the presence of such official and between such hours as may be appointed for the purpose by the Assistant Commissioner. He shall not be allowed to remove the record or any part thereof from the place of inspection, or to make any mark upon the record, or in any manner mutilate it, He shall also not be allowed to take a copy of any part of the record beyond taking down brief notes for reference.

(3) Any dealer desiring to ascertain any particulars of a record which he can legitimately inspect shall, on presentation to the Assistant Commissioner of an application containing a full description of the record so far as is known to him, be entitled, if the application is sanctioned, to have search made and to have the information, if obtainable, given to him in writing signed by the record keeper, within ten days from the date of the application. All applications, whether sanctioned or refused, shall at once be entered in a register and the serial numbers of the register given on them by the record keeper. A fee of ten rupees

on each application shall be leviable by means of a court fee stamp as soon as the order sanctioning the application is passed and the record keeper shall affix the stamp in the register and not on the application. He shall also cancel the stamp by punching it at its head, and also by writing or rubber-stamping the word "Cancelled" on it:

(4) The provisions of sub- rule (1), sub- rule(2) and sub-rule (3) shall mutatis mutandis, apply to the courts of President and Members of the Commercial Tax Tribunal, the Additional Commissioner (Appeals)Commercial Tax and the Joint Commissioner (Appeals) Commercial Tax.