

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-)

53. Tax Audit from the level of Assessing Authority:

For the purpose of Tax audit under sub-section (8) of section 25 of the Act, the selection of dealer or dealers shall be made in the manner as may be notified by the Commissioner.

Provided that, for the purpose of tax audit, every year a minimum five percent and maximum ten percent dealers shall be selected from the total number of registered dealers.

Prior to the substitution this rule read as under:

53. Tax Audit from the level of Assessing Authority:

(1) For the purpose of audit under sub-section 8 of section 25 of the Act selection of the dealers shall be made from among the following –

(a) Dealers who have not submitted the periodical return till the last date prescribed for submitting the next return.

(b) In the cases where the Assessing Authority prime-facie is not satisfied with the correctness of any return, deductions or other claims or the turnover declared.

(c) Dealers who are selected by the Commissioner on the basis of any criteria or random selection.

(d) Dealers in respect of whom the Commissioner has reason to believe that it is necessary to conduct detailed scrutiny of their books of account or stock.

(2) Notice to be given by the officer conducting audit shall be issued in form XXXI.