THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

1: Short title, extent and commencement:

- (1) This Act may be called The Uttaranchal Value Added Tax Act, 2005.
- (2) It extends to the whole of the State of Uttaranchal.
- (3) It shall be deemed to have come into force on the 1st day of October, 2005