

## **THE UTTARAKHAND VALUE ADDED TAX RULES, 2005**

### **3: Power to create Zones, Regions, Ranges and Circles:**

(1) The State Government, may by notification in the official Gazette,-

- (a) create or abolish the Zone of an Additional Commissioner and notify the circles or sub-circles that are included in such Zone;
- (b) create or abolish the region of a Joint Commissioner (Executive) or a Joint Commissioner (Appeals) or Joint Commissioner (Special Investigation Branch) or a Joint Commissioner (Assessment) or a Joint Commissioner (Enforcement) and notify the circles or sub-circles that are included in such region; and
- (c) create or abolish the range of a Deputy Commissioner (Check post and Mobile Squad) or a Deputy Commissioner (Enforcement) or a Deputy Commissioner (Special Investigation Branch), and notify the circles or sub-circles that are included in such range .

(2) The Commissioner may, by notification in the official Gazette, create or abolish a circle or sub-circle and fix or re-fix the limits thereof.

(3) The Commissioner shall determine the respective jurisdiction of an Additional Commissioner of a Zone, or a Joint commissioner of region or a Deputy Commissioner of a range in the following cases-

- (a) where there are more than one Additional Commissioner in a Zone;

- (b) where there are more than one Joint Commissioner (Executive) or Joint Commissioner (Appeals) or Joint Commissioner (Special Investigation Branch) or Joint Commissioner (Enforcement) or Joint Commissioner (Assessment) in a region;
- (c) where there are more than one Deputy Commissioner (Check posts and Mobile Squad), Deputy Commissioner (Enforcement) or Deputy Commissioner (Special Investigation Branch) in a range.

(4) Where there are more than one Assistant Commissioner or Commercial Tax Officer in a circle, the Commissioner shall determine the respective jurisdiction of each within that circle.

*(substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008 as above and prior to the substitution this sub-rule read as under )*

*(4) Where there are more than one Assistant Commissioner or Commercial Tax Officer Grade-2 in a circle, the Commissioner shall determine the respective jurisdiction of each within that circle.*

Explanation-In determining the respective jurisdiction of officers under sub-rule (3) or (4) , it shall be open to the Commissioner to direct that an officer shall exercise jurisdiction over such dealers or class of dealers as may be specified by him in that behalf, and unless directed otherwise, the successor in office shall exercise the same jurisdiction and may proceed with the cases from the stage at which they were left by such officer.