

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

### **52: Fee for copy of record:**

(1) A copy of an order of assessment or penalty, other than the first copy thereof, shall be supplied to the dealer on his furnishing copying folios of value of ten rupees.

(2) A copy of any order, statement or other record, other than an assessment or penalty order, may be given to a dealer on his furnishing copying folios of ten rupees.

(3)(a) For urgent copy of any document, order, statement or record the fee shall be double of that prescribed in sub-rule(1) or sub-rule (2) as the case may be;

(b) An applicant for urgent copy shall be entitled, if his application be presented in the forenoon of the day, to have his copy furnished to him, so far as may be possible, before the close of the same day. If application is presented in afternoon, the copy shall be similarly furnished by the forenoon of the following day, if possible;

(c) where the document of which a copy is required is too lengthy or it is otherwise felt that it would be difficult to issue the copy within the time prescribed therefor, the applicant shall be given an option to elect his application being treated as an ordinary one, and where he so agrees, the difference between the fee paid by him and that prescribed for an ordinary copy shall be refunded, otherwise, the application shall be treated as urgent and given priority over ordinary applications;

(4)Where a person applies for more than one copy of a document, order, statement or record and copies can be typed, the fee for the first copy shall be at the rate prescribed in sub-rule(1) or sub-rule(2)or sub-rule (3) of this rule, as the case may be, and each carbon copy upto a limit of four, half that rate.