

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 10: Liability in cases of Minors and Incapacitated Persons:

(1) In case of any guardian or trustee of any minor or other incapacitated person carrying on the business on behalf of or for the benefit of such minor or other incapacitated person the tax shall be levied upon and recoverable from such guardian or trustee, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such person or other incapacitated person, if he were of full age and sound mind and as if he were conducting the business himself, and all provisions of this Act and the rules made thereunder shall apply accordingly;

(2) If the guardianship or the trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax including any penalty and interest due from such dealer up to the time of the termination of the guardianship or trust, whether such amount has been assessed before the termination of the guardianship or trust, but has remained unpaid, or is assessed thereafter.