Sec. 23: Periodical Returns and Payment of Tax:

(1) Every dealer who is liable to pay tax under this Act shall submit such return or returns of his turnover at such intervals, within such period, in such form and verified in such manner as may be prescribed.

(2) Notwithstanding any thing contained in sub-section (1) every registered dealer and every dealer who is liable to get himself registered under section 15, shall submit a return or returns relating to his turnover for such period and in such manner as may be prescribed.

(3) Every dealer or a person liable to pay tax shall also submit along with the return a list of purchases from registered dealers of goods in respect of which input tax credit is being claimed "and also a list showing sale to the registered dealers", in the prescribed manner containing such particulars as may be prescribed. *(Added vide notification no.-1314/XXXVI(4)/2008 Dated 31 March2008)*

(4) Every person making any payment to any contractor or sub-contractor in connection with the transfer of property in goods in pursuance of a works contract or transfer of right to use any goods for any purpose, and responsible for deduction of tax at source, shall submit a return of such
payment with their complete name, address and the amount paid and deduction made during the tax period, within such time and in such manner as may be prescribed.

(5) Notwithstanding anything contained in sub-section(1) or sub-section (2) or sub-section(4) above, the Commissioner may, subject to such conditions and restrictions as may be prescribed, exempt any such dealer or class of dealers from furnishing such returns or permit any such dealer or class of dealers-

(a) to furnish them for such different periods; or

(b) to furnish a consolidated return relating to all or any of the places of business of the dealer in the State of Uttaranchal for the said period or for such different periods and to such authority as he may direct.

(6) Every dealer required to file return under this section shall pay the amount of tax payable according to the return and also late fee, if any or the differential tax payable according to the revised return furnished, along with any such amount which has been wrongly realized in excess of an amount of tax due under this Act and also the amount of tax, if any, deducted at source as per the provisions under section 35, in such manner as may be prescribed, and shall furnish along with the return or revised return, as the case may be, a receipt showing full payment of such amount.

(Substituted vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 6.10.2010)
(7) The assessing authority may *in its discretion*, for reasons to be recorded in writing, extend the date for *submission of the return* by any person or class of persons.

"Provided that every dealer required by sub-section (1) of section 23 to furnish a return shall be liable to pay such late fee not exceeding rupees 2000/- for each month or part thereof, of delay in furnishing return, as may be prescribed, and pay before furnishing such return the full amount of tax, interest and late fee, if any, payable according to such return in the manner as may be prescribed."

(Added vide notification no.-331/XXXVI(3)/2010/52(1)/2010 Dt. 06.10.2010)

(8) Where as a consequence of the date for the submission of return being extended under sub-section (7), the deposit of tax under sub-section (1) or sub-section (2) is deferred, there shall be payable an interest at the rate of fifteen percent per annum on such deposit from the date immediately following the last date prescribed for the submission of the return till the date of deposit of such amount.

(9) If any dealer discovers any omission or other error in any return submitted by him, he may, at any time before the time prescribed for submitting the next return, submit a revised return. If the revised return shows a greater amount of tax to be due than was shown in the original return, the dealer shall also deposit separately the difference of tax due and the interest payable and if the revised return shows lesser amount of tax to be due than was shown in the original return the dealer may adjust the excess amount toward the tax due for the subsequent periods.
(10) If goods sold or purchased by a dealer are returned within six months of the date of sale or purchase, and assessment for the year to which such sale or purchases relates is as yet to be made, he may within thirty days of the expiry of the month in which such goods are returned, submit for that purpose only a revised return for the period during which such sale or purchase was made.

(11) A registered dealer who ceases to carry on business shall file a final tax return with in sixty days from the date of cessation. He shall be required to comply with other provisions as applicable regarding filing of return under this section.

(12) If the assessing authority has reason to believe that the turnover of sales or the turnover of purchases of any dealer is likely to exceed or has exceeded the taxable limit as specified in sub-section (7) of section 3, it may, by notice served in the prescribed manner, require such dealer to furnish return as if he were a dealer liable to pay tax but tax shall be payable by him only if it is due under any provisions of this Act.

(13) Every dealer liable to pay tax under this Act, including a dealer who has carried on business during part of any assessment year shall submit to assessing authority in addition to the returns for the tax periods filed, an annual return of turnover of purchases and sales in prescribed from, in the prescribed manner and within the prescribed time along with such other details and documents as may be prescribed.
(14) For the purpose of this Act, any return signed by a person who is not authorised under the rules, shall be treated as if no return has been filed.