

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

### **Sec. 26: Assessment of unregistered person liable to tax**

The Assessing Authority, upon information which has come to his possession, is satisfied that any person who is liable to pay tax under this Act in respect of any period has failed to get himself registered, he shall, before expiry of three years following the end of the relevant financial year, proceed to assess the person to the best of his judgment as to the amount of tax due from such person in respect of such period and all subsequent periods and shall direct him further to pay, by way of penalty, a sum equal to the amount of tax found due as a result of such assessment :

Provided that no such assessment shall be made without giving the dealer a reasonable opportunity of being heard.

Explanation:- For the purposes of this section, a dealer shall be deemed to have failed to apply for registration, if he makes an incomplete application for registration or having made an application for registration, fails to comply with any direction given to him by the assessing authority within the time specified by it.