

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 31: Power to set aside an Order of Assessment:

(1) In any case in which an order of *assessment or reassessment or order of penalty* is passed ex-parte, the dealer may apply to the assessing authority within **thirty days of the service of the order** to set aside such order and reopen the case; and if such officer is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, he may set aside the order and reopen the case for hearing:

Provided that no such application for setting aside an ex-parte assessment order shall be entertained unless *the dealer has submitted all periodical returns and Annual Return completely and correctly and* it is accompanied by satisfactory proof of the payment of the amount of **tax admitted** by the dealer to be due.

(substituted vide notification no. 22 January 07, 2010 as above)

(1) In any case in which an order of assessment or reassessment or order of penalty is passed ex-parte, the dealer may apply to the assessing authority within **thirty days of the service of the order** to set aside such order and reopen the case; and if such officer is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, he may set aside the order and reopen the case for hearing:

Provided that no such application for setting aside an ex-parte assessment order shall be entertained unless it is accompanied by satisfactory proof of the payment of the amount of **tax admitted** by the dealer to be due.

(2) Where an assessment order under section 24 is passed ex-parte, the dealer may apply to the assessing authority within 30 days of the service of the order , to set aside such order and if such authority is satisfied that the

dealer has filed the return and deposited the tax due according to the return within 30 days from the last day prescribed for filing such return, it may modify or set aside such order and also the demand notice, if any, issued thereunder.

(3) If a dealer is granted an eligibility certificate under section 4A of the Uttaranchal(the Uttar Pradesh Trade Tax Act,1948) Adaptation and Modification Order, 2002 for the period for which an order of assessment or reassessment or an order in appeal has been passed prior to the grant of eligibility certificate, such order may be set aside either on its own or on the application of the dealer, by assessing or appellate authority having jurisdiction within one year of receipt by him of the copy of the order granting such eligibility certificate and a fresh order may be passed according to law:

Provided that where the application under this section has been made by the dealer within the period aforesaid, it may be disposed of even beyond such period.