

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 32: Period of Limitation for making Assessment or Reassessment:

(1) No order of assessment under section 24 for any tax period of an assessment year shall be made after the dealer has submitted annual return for such assessment year and where annual return has not been submitted by the dealer, assessment shall not be made after the expiry of the period prescribed or time allowed, if extended, for submission of annual return for such period.

(2) Except as otherwise provided in section 28 no order of assessment or reassessment under any provisions of this Act for any assessment year shall be made after expiration of 3 years from the end of such assessment year.

(3) Assessment or reassessment order under the provisions of section 29 may be made within the time prescribed therein.

(4) If an order of assessment is set aside and the case is remanded for reassessment by any authority under the provisions of this Act or by a competent Court, the order of reassessment may be made within one year from the date of receipt by the assessing authority of the copy of the order remanding the case.

(5) If an order of assessment is quashed on the ground of want of jurisdiction of the assessing authority or due to improper service of any notice or due to service of improper notice or any other like ground, by any competent authority or Court, fresh order of assessment may be made by the assessing authority having jurisdiction within one year from the date of receipt by the assessing authority whose order is so quashed, of the copy of the order of such authority or Court:

Provided that where any assessment or reassessment order made earlier has been quashed for want of proper service of notice or for want of jurisdiction or for want of service of proper notice, fresh order of assessment or reassessment may be made by the assessing authority after serving notice properly and after affording reasonable opportunity of being heard to dealer within the time prescribed.

(6) If an order of assessment or reassessment for any assessment year is set aside under section 31, a fresh order of assessment or reassessment for that year may be made within one year from the date on which such earlier order was set aside.

(7) Where the proceedings for assessment or reassessment for any assessment year remain stayed under the orders of any Court or authority, the period commencing from the date of stay order and ending with the date of receipt by the assessing authority concerned of the order vacating the stay, shall be excluded in computing the period of limitation provided in this section:

Provided that if in so computing, the period of limitation comes to less than one year, such assessment or reassessment may be made within one year from the date of receipt by the assessing authority of the order vacating the stay.

(8) The period during which any appeal or other proceedings in respect of any other assessment or reassessment or any other matter of assessee remain pending before the High Court or the Supreme Court, involving a question of law having direct bearing on the assessment or reassessment in question, shall be excluded in computing the period of limitation provided in this section.

(9) Where in the assessment or reassessment of a dealer for any assessment year, any assessing authority, -

(a) has included any turnover and any superior authority or Court has, in exercise of the powers lawfully vested in it, held such turnover to relate to the assessment -

- (i) of such dealer for any other assessment year, or
- (ii) of such dealer under the Central Sale Tax Act, 1956, or
- (iii) of any other dealer, whether under this Act, or under the Central Sales Tax Act, 1956; or

(b) has not included any turnover on the ground that it relates to assessment under the Central Sales Tax Act, 1956, and any superior authority or Court has, in exercise of the powers lawfully vested in it,

held such turnover to relate to the assessment of the dealer under this Act, whether for such assessment year, or any other assessment year, then nothing contained in this section limiting the time shall apply to assessment or reassessment whether under this Act or under the Central Sales Tax Act, 1956, of such dealer or such other dealer relating to such assessment year or such other assessment year, as the case may be.

(10) Where the eligibility certificate granted under section 4-A of Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification order, 2002 has been amended or cancelled by the Commissioner under sub-section (13) of section 76 of this Act, the order of assessment or reassessment for the relevant year may be made within one year from the date of receipt by the Assessing Authority of the copy of the order amending or cancelling the aforesaid certificate.

(11) Where any order passed by the assessing authority in respect of a dealer for any period is found to be erroneous or prejudicial to the interest of revenue consequent to, or in the light of any judgment or order of any Court or Tribunal which has become final, then notwithstanding any thing contained in this Act, the assessing authority may, with the permission of the Commissioner or any officer authorised by him for this purpose, proceed to reassess the tax payable by the dealer in accordance with the judgment or order, at any time within a period of three years from the date of the judgment or order.

(12) Notwithstanding any thing contained in this section, where the State Government is of the opinion that due to any extra-ordinary circumstances prevalent at the time in the State or any part of it, it will be difficult to complete assessment or reassessment in any case or class of cases within the time prescribed under this section, it may, by notification in the Gazette extend the time limit prescribed under this section for making assessment or reassessment in such a case or class of cases.

(13) Where any dealer claims refund of any amount deposited by him as tax or any amount recovered from him as tax or any amount deducted from him as tax under provisions of sub-section (1) of section 35 and where no assessment has been made within the time prescribed under this section, notwithstanding anything contained in this section, the Assessing Authority may, with the prior permission of the Commissioner in writing, make an assessment of the turnover and tax even beyond the time prescribed under this section for such assessment year towards tax liability in respect of the turnover against which such amount has been deposited or deducted or recovered.