

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

Sec. 38: Refund of Tax in case of sales to Embassies, International Organizations or to units established in Special Economic Zone:

(1) Any person or a dealer or embassies, international organizations listed in Schedule V of this Act, shall be entitled to claim refund of tax paid by him on the purchase of goods and notwithstanding anything contained in section 36, the amount due for refund shall be refunded within 45 days of the presentation of the claim for refund.

(2) Any unit established in Special Economic Zone shall be entitled to claim refund of tax paid by it on the purchases from any unit established in Domestic Tariff Area and such dealer shall be eligible for refund of such amount as in case of exporters and the provisions of section 37 shall mutatis mutandis apply in such case