

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

(substituted vide notification no.- 178/2012/XXXVI(3)/2008 Dt. 13-09-2012 read with 1099/2012/181(120)/XXVII(8)/08 Dt. 17-12-2012 w.e.f. 01-03-2013 as below)

49. Import of Goods into the State by Rail, River, Air, or Post (Substituted):

(1) Where any goods other than the goods specified in schedule (I) referred to in clause (a) of sub-section (2) of section 4 exceeding such quantity, measure or value as may be notified with reference to sub-section (1) of Section 48, are consigned by rail, river, air or post from any place outside the State, the importer shall not—

(a) obtain or cause to be obtained delivery thereof, unless he furnishes or causes to be furnished to such officer as may be authorised in this behalf by the Commissioner a declaration in the prescribed form in duplicate duly filled in and signed by him for endorsement by such officer; and

(b) after taking delivery, carry the goods away or cause the goods to be carried away from the railway station, steamer or boat station, air port or post office. as the case may be, unless a copy of declaration duly endorsed by such officer is carried with the goods.

Provided that if a registered dealer, before obtaining the delivery or causing to obtain delivery of the goods has online submitted the information, regarding the goods in a form prescribed by the Commissioner on the official website of the department and the to e-generated hard copy of such information is being carried during the

movement of goods the dealer shall be deemed to have complied with the requirement, of endorsement of declaration form, made above.

(2) The provisions of sub-section (5), (6) and sub-section (7),(8), (9),(10),(11),(12) and (13) of Section 48 shall mutatis mutandis apply in respect of goods consigned by rail, river or post as they apply to import of goods by road under that Section.

Prior to the substitution this sub-section read as under :-

49. Import of Goods into the State by Rail, River, Air, or Post :

(1) Where any goods (other than the goods exempted under the provisions of this Act) exceeding such quantity, measure or value as may be notified with reference to sub-section (1) of section 48, are consigned by rail, river, air or post from any place out side the State, the importer shall not-

(a) obtain or cause to be obtained delivery thereof, unless he furnishes or causes to be furnished to such officer as may be authorised in this behalf by the State Government a declaration in the prescribed form in duplicate duly filled in and signed by him for endorsement by such officer; and

(b) after taking delivery, carry the goods away or cause the goods to be carried away from the railway station, steamer or boat station, air port or post office , as the case may be, unless a copy of declaration duly endorsed by such officer is carried with the goods.

(2) The provisions of sub-section (3), sub-section (4) and sub-section (6) of section 48 shall mutatis mutandis apply in respect of goods consigned by rail, river or post as they apply to import of goods by road under that section.

(3) Nothing contained in this section shall be construed to impose any obligation on any railway administration or railway servant or post office or any officer of post office, or to empower any search, detention or seizure of any goods while on railway as defined in the

Indian Railways Act, 1890, or in a post office as defined in the Indian Post Office Act, 1898.

(4) The provisions of sub-section (3), sub-section (6) and sub-section (9), of section 43 shall mutatis mutandis apply to such detention as they apply to seizure under that section.