

THE UTTARAKHAND VALUE ADDED TAX ACT, 2005

(Added 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)

50A. Erection of barrier for certain period :

With a view to prevent or check evasion of tax payable under this Act or to ensure the compliance of the provisions of this chapter, Commissioner may, in certain circumstances, by an administrative order setup check posts or erect barriers at such place or places which it deems fit by issuing an administrative order and the owner or a person duly authorised by such owner or the driver or person-in-charge of a vehicle or of goods in movement as the case may be, before crossing such check-post or barrier shall stop the vehicle and produce before the officer authorised by the commissioner for this purpose, the documents which are required to be carried with the goods in accordance with the provisions of this chapter, and allow the officer to search the vehicle and inspect the goods and the documents.

provided that, notwithstanding anything contained in sec-50, where the check post or barrier has been setup under this section at a place near the place of exit of the vehicle from the State, the two copies of the “Transit Pass” shall be produced before the check post officer, out of which one copy shall be returned by the officer as a proof of exit of the vehicle from the State, failing which it shall be presumed that the goods carried by such vehicle have been sold within the State.

provided further that the Commissioner shall not setup any check post or erect barriers for more than three month at a time.

Provided further that the commissioner shall get such an administrative order issued for setting up of such check post or erecting barriers, ratified by the Government