

## **THE UTTARAKHAND VALUE ADDED TAX RULES, 2005**

### **5: Powers of Assessment and matters incidental thereto:**

(1) Subject to the provisions of rule 6, the Assistant Commissioner shall be the Assessing Authority in respect of the dealers carrying on business within the limits of his jurisdiction.

(2) All Joint Commissioners, Deputy Commissioners and Assessing Authorities, and all other officers authorised under sub- rule (3) shall be competent to exercise all or any of the powers under section 42 or section 43:

Provided that prior permission of the higher authority shall be necessary before any powers under the said sections are exercised by any of the aforesaid authorities beyond the limits of his jurisdiction.

(3) Notwithstanding anything contained in these rules, the State Government may authorize any officer to exercise all or any of the powers mentioned in section 42 and section 42-B, section 43, section 43-A, section 48-A and section 50-A, within the whole of the State, or within one or more than one circle, as may be specified in the order. The officer so authorized shall have concurrent jurisdiction with the Assistant Commissioner in the State or, as the case may be, with the Assistant Commissioner or Assistant Commissioners of the said circle or circles.

(4) For the purpose of these rules, an officer empowered or authorized under sub- section (10) of Section 34, Section 42, Section 42-B, Section 43, Section 43-A, Section 48-A and Section 50-A shall be deemed to be an Assessing Authority in the circle in which his office is situated.

*(Above sub-rule 3 & 4 has been substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2012 vide Notification no.- 829/2012/181(120)/XXVII(8)/2008 Dated: 13 September, 2012 w.e.f. 01/03/2013 by notification no.- 1100/2012/181(120)/XXVII(8)/08 Dated: 17 December, 2012 and prior to this substitution these sub-rules read as under)*

*(3) Notwithstanding anything contained in these rules, the State Government may authorize any officer to exercise all or any of the powers mentioned in section 42 and section 43 within the whole of the State, or within one or more than one circle, as may be specified in the order. The officer so authorized shall have concurrent jurisdiction with the Assistant Commissioner in the State or, as the case may be, with the Assistant Commissioner or UO6W Assistant Commissioners of the said circle or circles.*

*(4) For the purpose of these rules, an Assistant Commissioner empowered or authorized under sub-section (10) of section 34 or section 42 or section 43 or posted at a check post or barrier established under section 47 shall be deemed to be an Assessing Authority in the circle in which his office is situated.*