

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

(Substituted by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below-)

11: Submission of Returns:

- (1) Every dealer, liable to tax shall submit periodical returns of his turnover and every person responsible for making deduction of tax at source under the provisions of section-35 of the Act, shall submit periodical returns of payment made and TDS to the assessing authority in the manner specified in the table below accompanied by supporting documents including
- (a) proof of payment of amount of tax or interest, if any;
 - (b) proof of payment of late fees as prescribed, along with satisfactory reasons for the delay, in case such return is not filed within the prescribed time;
 - (c) List of Tax charged by the registered selling dealers on the turnover of State Purchases OF NON CAPITAL VAT GOODS in respect which ITC is claimed, in the prescribed format;
 - (d) List of Tax charged by the registered selling dealers on the turnover of State Purchases OF CAPITAL VAT GOODS in respect which ITC is claimed, in the prescribed format;
 - (e) List of Tax Charged on the turnover of State Sales of Vat Goods (including capital goods) from the registered purchasing dealers, in the prescribed format
 - (f) such other annexure, documents and statements as may be prescribed.

Sl. No.	Class of Dealers or persons	Submission of periodical returns	Payment of tax, composition money, late fee, interest or TDS	Prescribed form for the periodical returns
	Dealers having GTO of more than 50 lakhs in the preceding year.	<p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month</p> <p>Return shall be filed in one of the following ways:-</p> <p>(1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000.</p> <p>(2) Online on the website of the</p>	<p>Monthly, by e-Payment up to 25th of the succeeding month;</p> <p>Provided that in case the tax due for a month is NIL the dealer shall submit such information in Form-VI(A) up to 25th of the succeeding month.</p>	Form-III (amended)

		department without digital signature, a duly signed electronically generated hard copy of the return and the acknowledgement with the proof of payment or e-payment of tax or any other dues		
2.	Dealers having GTO up to 50 lakhs in the preceding year.	Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25 th of the succeeding month Return shall be filed in one of the following ways :- (1) Online on the website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying	Quarterly, by e-payment or otherwise up to 25 th of the succeeding month	Form-III (amended)

		<p>authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of department without digital signature, a duly signed electronically generated hard copy of the return and the acknowledgment with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-duly signed copy of the return and two copies of the acknowledgment along with proof of payment or e-payment of tax or any other dues.</p>		
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3	Dealers who are in the first year of their business	<p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month.</p> <p>Return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature, a duly signed</p>	<p>Monthly, by e-payment or otherwise up to 25th of the succeeding month</p>	<p>Form-III (amended)</p>
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		<p>electronically generated hard copy of the return and the acknowledgment with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and two copies of the acknowledgment along with proof of payment or e-payment of tax or any other dues.</p>		
4	Dealers who have opted for composition scheme under sub-section (1) of section 7 of the Act	<p>Quarterly for quarter ending June 30, September 30, December 31 and March 31, up to 25th of the succeeding month.</p> <p>Return shall be filed in one of the following three ways:-</p> <p>(1) Online on the website of the</p>	Quarterly, by e-payment or otherwise up to 25 th of the succeeding month	Form-III (C) (amended)

		<p>Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the acknowledgement with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and</p>		
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		two copies of the acknowledgement along with proof of payment or e-payment of tax or any other dues.		
5	Dealers/ persons carrying on business of transfer of property in goods involved in the execution of works contract	Quarterly for, quarter ending June 30, September 30, December 31 and March 31, up to 25 th of the succeeding month. Return shall be filed in one of the following ways :- (1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology	Quarterly, by e-payment or otherwise up to 25 th of the succeeding month	Form-III (B) (amended)

		<p>Act, 2000</p> <p>(2) Online on the website of the department without digital signature,</p> <p>a duly signed electronically generated hard copy of the return and the acknowledgment with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the acknowledgment along with proof of payment or e-payment of tax or any other dues.</p>		
6	Persons responsible for	Quarterly for, quarter ending June 30, September 30, December 31	Monthly, by e-payment or otherwise up to 25 th of the	Form-III-A (amended)

<p>making deduction of tax at source under the provisions of section-35 of the Act.</p> <p>Explanation- if such person is a registered dealer he, in addition to the return prescribed for him in clause (1), (2), (3), (4), or clause (5), as the case may be, shall file return in Form-III-A (amended)</p>	<p>and March 31, up to 25th of the succeeding month.</p> <p>filing of return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the</p>	<p>succeeding month</p>	
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		<p>acknowledgement with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and two copies of the acknowledgement along with proof of payment or e-payment of tax or any other dues.</p>		
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Provided that periodical return filed without furnishing the prescribed details along with supporting documents shall not be accepted;

Provided further that, the commissioner may, by a general order, make it mandatory for a class of dealers or persons or for all dealers to file periodical returns online and to pay due tax,

composition money, fee, TDS, interest or any other amount electronically and may also from time to time issue necessary instructions regarding filing of returns;

Provided also that the Commissioner may relax the requirement of online submission of returns in cases covered by serial no. I of the table above.

- (2) Every dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of the Act, shall submit to the assessing authority an application in Form XXII within 45 days of the commencement of the Assessment year.

Explanation: Turnover for the purpose of this sub-rule means the gross turnover of sales within the State excluding sale of goods specified in Schedule II(C), Schedule III and the goods specified in Schedule I on which additional excise

duty is liable under Additional Duties of Excise (Goods of Special Importance) Act, 1957.

- (3) If periodical return is not filed within the time prescribed in sub-rule(1) and the dealer applies for the extension for time, he shall pay late fee in the following manner-

Sl.no Period of delay and amount of the late fees

1. Rs. 200, for a week or part thereof till the date of filing of the return.

Provided that the provision of late fee for late filing of return shall not exempt the dealer from its liability of interest for not depositing the tax due under the Act within the time prescribed. However, in case where the extension of time has been granted and prescribed late fee deposited the penal provisions prescribed in clause (iv) of sub-

section (1) of Section 58 and the provisions relating to provisional assessment in clause (a) of sub-section (3) of Section 24 shall not be attracted.

- (4) Before submitting the return under this Rule the dealer or person, shall, in the manner laid down in these rules, deposit the amount of tax or TDS or other dues under the Act and submit to the assessing authority the proof of payment of such amount along with the return;

Provided that where a Government Department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill, in triplicate, for the amount of tax due, endorse it to the Assessing Authority in accordance with the financial rules on the subject and attach two copies thereof with such return. The Assessing Authority shall retain

one of the copies and the other copy shall be sent to the Accountant General, Uttaranchal for crediting the amount to the account of the Commercial Tax Department;

Provided further that no tax shall be deposited by book transfer where the amount relates to the recovery of tax by way of tax deduction at source under the provisions of section 35 of the Act.

- (5)** Every dealer liable to file a revised return for any tax period under the provisions of section 23 shall submit within the prescribed time the revised return duly marked as " Revised Return" and duly signed by the person authorized under this rule to sign the return.
- (6)** Every dealer liable to tax shall, in addition to the periodical returns, submit an annual return of his turnover and every person responsible for making

deduction under the provisions of section 35 of the Act shall submit an annual return of payment made and TDS in the manner specified in the table below-

Sl. No	Class of Dealers or persons	Submission of annual return	Payment of differential amount of tax, interest, composition money, late fee or TDS if any	Prescribed form for the annual return
1.	Dealers having GTO of more than 50 lakhs.	Return shall be filed on or before December 31 st in the succeeding assessment year in one of the following ways :- (1) Online on the official website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance	e-payment or otherwise before submission of the annual return	Form-IV (amended)

		<p>with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the acknowledgement with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-duly signed copy of the return and two copies of the acknowledgement along with proof of payment or e-payment of tax or any other dues.</p>		
2.	Dealers having GTO up to 50 lakhs.	Return shall be filed on or before December 31 st in the succeeding assessment year in one of the following	e-payment or otherwise before submission of the annual return	Form-IV (amended)

		<p>ways :-</p> <p>(1) Online on the official website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the acknowledgement with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and</p>		
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		two copies of the acknowledgement along with proof of payment or e-payment of tax or any other dues.		
3.	Dealers who have opted for composition scheme under sub-section (1) of section 7 of the Act.	Return shall be filed on or before December 31 st in the succeeding assessment year in one of the following ways :- (1) Online on the official website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000 (2) Online on the official website of	e-payment or otherwise before submission of the annual return	Form-IV(c) (amended)

		<p>department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p>		
4.	Dealers/ persons carrying on business of transfer of property in goods involved in the execution of works contract	<p>Return shall be filed on or before December 31st in the succeeding assessment year in one of the following ways :-</p> <p>(1) Online on the official website of department with digital signature of the dealer or the person authorized to</p>	e-payment or otherwise before submission of the annual return	Form-IV (B) (amended)

		<p>sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p>		
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5.	<p>Persons responsible for making deduction under the provisions of section-35 of the Act.</p> <p>Explanation- if such person is a registered dealer he, in addition to the return prescribed for him in clause 1,2,3,4, or 5 as the case may be, shall file return in Form-IV(A) (amended)</p>	<p>Return shall be filed on or before December 31st in the succeeding assessment year in one of the following ways :-</p> <p>(1) Online on the official website of department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the acknowledgement with the proof of payment or e-payment of tax</p>	<p>e-payment or otherwise before submission of the annual return</p>	<p>Form-IV (A) (amended)</p>
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		<p>or any other dues</p> <p>(3) If filed otherwise- duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.</p>		
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Provided that an annual return filed without furnishing the prescribed details along with supporting documents shall not be accepted;

Provided further that, the commissioner may, by a general order, make it mandatory for a class of dealers or persons or for all dealers to file annual return online and to pay due tax, composition money, fee, TDS, interest or any other amount electronically

and may also from time to time issue necessary instructions regarding filing of Annual Return.

- (7) Every dealer shall, for the assessment year, submit to the assessing authority in addition to periodical returns, an annual return of his turnover, amount of differential tax, if any, interest, composition money or fee due from him, in the manner prescribed in sub-rule (6) and the differential amount of tax, fee or other dues complete in all material particulars, as per the provisions of section 25 of the Act and rule (5) of the Uttarakhand Central Sales Tax Rules, 2006, in the prescribed method including electronic methods, on or before December 31 in the succeeding assessment year, provided that a dealer who ceases to carry on business during the course of a financial year shall file the final return in Form IV(amended) for the period of his business during the relevant year within 60 days from the date of cessation of business.

containing such information, particulars and annexure as may be prescribed, accompanied by supporting documents, including.

- (a)** computation of his own assessment of amount of tax due from him on the basis of such return including claim for input tax credit;
- (b)** such declarations, certificates, and other evidences on which the dealer relies in support of his claim of exemption, concession or rebate of tax declared in the computation of his own assessment of amount of tax due from him;
- (c)** proof of payment of the additional amount of tax and interest due as per his own computation;
- (d)** proof of tax if any claimed to have been deducted at source;
- (e)** proof of payment of late fee, if any, and the satisfactory reason for the delay in case such return is not filed within the prescribed time;

- (f) a true copy of the audit report as required under section 62 of the Act; and
- (g) such other particulars, documents and statements as may be prescribed.
- (8) If annual return is not filed within the time prescribed in sub-rule(1) and the dealer applies for the extension for time, he shall pay late fee in the following manner-

Sl.no	Period of delay and amount of the late fees
1.	Rs. 200, for a week or part thereof till the date of filing of the return.

Provided that if the annual return is not filed up to 30th June of the succeeding assessment year with late fee, the dealer shall not get the benefit of deemed assessment as per the provisions of sub-section (3) of Section 25.

- (9) Every dealer shall include the turnover of all the branches of his business in the State of Uttarakhand in the returns submitted for the principal place of business and shall send intimation thereof to each assessing authority concerned.
- (10) Every return under these rules shall be signed and verified by the person authorized to sign the application for registration under sub-rule (1) of rule 7.
- (11) As per the provisions of Section 25 of the Act selection of dealer/s for scrutiny and thereafter selection for assessment, shall be made in the manner as may be prescribed by the Commissioner.

*(Sub-rule 12 has been **ADDED** 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. 14/12/2012 by notification no.-1095/2012/181(120)/XXVII(8)/08 Dated: 14 December, 2012 as below)*

- (12) Notwithstanding anything contained in this rule,

where any difficulty arises in giving effect to the provision of this Act or; in executing the online system smoothly, Commissioner may make necessary amendments, addition or deletion in the prescribed periodical returns or in annual return or in their prescribed annexure and may prescribe new annexure to such return by issuing an administrative order;

Provided that The Commissioner shall get approval of such changes from the Government within six months of such an administrative order.

Prior to the substitution this rule read as under :

11: Submission of Returns:

(Amended vide notification no. 81/2010/181(120)/XXVII(8)/2008 Dated 22-01-2010 as under)

(1) Every dealer liable to tax other than those covered under sub-rule (2) shall submit to the Assessing Authority a periodical return of his turnover in Form III. in the following manner-

(a) when the turnover in the preceding year exceeded 25 lakh rupees, a monthly return before the expiry of the next succeeding month, and

(b) when the turnover in the preceding year was upto 25 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned,

Provided that a Works Contractor shall submit his periodical return in Form-III(B)

(2) Every dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of the Act, he shall submit to the Assessing Authority an application in Form XXII within "45 days" (15 days) [substituted vide notification no.- 324/XXVII(8)/2008, Dated 14.05.2008] of the commencement of the Assessment year, and shall submit to Assessing Authority a return of his turnover in "Form III(C)" [substituted vide notification no.- 81/2010/181(120)/XXVII(8)/2008, Dated 22.01.2010] giving information in respect of such category of goods in which he carries on business, in the following manner-

(a) when the turnover in the preceding year exceeded 25 lakh rupees a monthly return before the expiry of the next succeeding month,

(b) when the turnover in the preceding year exceeded 10 lakh rupees but did not exceed 25 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned, and

(c) when the turnover in the preceding year was up to 10 lakh rupees, an annual return within a month of the expiry of the relevant assessment year;

Provided that the return as per "**sub-rule (1) or sub-rule (2)**" [substituted vide notification no.- 81/2010/181(120)/XXVII(8)/2008, Dated 22.01.2010] for the month of **February** shall be submitted to the Assessing Authority on or before the **twentieth day of March**:

Provided further that for the period from 1st October 2005 to 31st March 2006, the dealer may submit his application in Form XXII upto 30th November 2005.

Explanation: Turnover for the purpose of this sub-rule means the gross turnover of sales within the State excluding sale of goods specified in Schedule II(C), Schedule III and the goods specified in Schedule I on which additional excise duty is liable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 .

Provided further that for the financial year 2006-07 application in Form XXII by a dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of Uttarakhand Value Added Tax Act,2005 may be submitted till 30 June 2006. [inserted vide notification no.- 569/XXVII(8), Dated 12.06.2006]

(3) Every dealer liable to pay tax and file the return in Form III, shall submit along with the return-

(a) information in Annexure I of Form III in respect of turnover of sales according to the commodity code numbers notified by the State Government from time to time in respect of each category of goods in which he carries on business ,

(b) information in Annexure II of Form III in respect of purchase within the State of the goods on which input tax credit is claimed in the return,

(c) information in Annexure II of Form III separately in respect of purchase within the State of capital goods on which input tax credit is claimed.

(d) The provisions of clause (a), (b) and (c) of sub-rule (3)- shall also mutatis-mutandis apply to form-3(b) and form-3(c) wherever necessary.

(1) Every dealer liable to tax other than those covered under sub-rule (2) shall submit to the Assessing Authority a return of his turnover in Form III. in the following manner-

- (a) when the turnover in the preceding year exceeded 10 lakh rupees, a monthly return before the expiry of the next succeeding month, and*
- (b) when the turnover in the preceding year was upto 10 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned,*

(2) Every dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of the Act, he shall submit to the Assessing Authority an application in Form XXII within 15 days of the commencement of the Assessment year,

and shall submit to Assessing Authority a return of his turnover in Form III giving information in respect of such category of goods in which he carries on business, in the following manner-

- (a) when the turnover in the preceding year exceeded 25 lakh rupees a monthly return before the expiry of the next succeeding month,*
- (b) when the turnover in the preceding year exceeded 10 lakh rupees but did not exceed 25 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned, and*
- (c) when the turnover in the preceding year was up to 10 lakh rupees, an annual return within a month of the expiry of the relevant assessment year;*

Provided that the return as per clause (a) or clause (b) for the month of February shall be submitted to the Assessing Authority on or before the twentieth day of March:

Provided further that for the period from 1st October 2005 to 31st March 2006, the dealer may submit his application in Form XXII upto 30th November 2005.

Explanation: Turnover for the purpose of this sub-rule means the gross turnover of sales within the State excluding sale of goods specified in Schedule II(C), Schedule III and the goods specified in Schedule I on which additional excise duty is liable under Additional Duties of Excise (Goods of Special Importance) Act, 1957

** Provided further that for the financial year 2006-2007 application in Form XXII by a dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of Uttaranchal Value Added Tax Act, 2005 may be submitted till 30 June 2006". Vide Notification No.569/XXVII(8)- Dated 12.6.2006.*

(3) Every dealer liable to pay tax and file the return in Form III, shall submit along with the return-

(a) information in Annexure I of Form III in respect of turnover of sales according to the commodity code numbers notified by the State Government from time to time in respect of each category of goods in which he carries on business ,

(b) information in Annexure II of Form III in respect of purchase within the State of the goods on which input tax credit is claimed in the return,

(c) information in Annexure II of Form III separately in respect of purchase within the State of capital goods on which input tax credit is claimed.

(4)Notwithstanding any thing contained in sub- rule (1) or sub- rule (2) or sub-rule(3) –

(a) a dealer to whom clause (e) (i) of sub-section (7) of section 3 applies, shall submit such returns within a month of the expiry of each month during the assessment year in which business is commenced,

(b) a dealer to whom clause (e) (ii) of sub-section (7) of section 3 applies, shall submit such return for the quarter or month, as the case may be, in which business is discontinued within fifteen days of the date of such discontinuance.

(5) Before submitting the return under this Rule the dealer shall, in the manner laid down in these rules, deposit the total tax due under the Act on the turnover of sales or purchases or both, as the case may be, disclosed in the return and shall submit to the Assessing Authority along with the return the treasury challan for the amount so deposited:

Provided that where a Government Department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill, in triplicate, for the amount of tax due, endorse it to the Assessing Authority in accordance with the financial rules on the subject

and attach two copies thereof with such return. The Assessing Authority shall retain one of the copies and the other copy shall be sent to the Accountant General, Uttaranchal for crediting the amount to the account of the Commercial Tax Department;

Provided further that no tax shall be deposited by book transfer where the amount relates to the recovery of tax by way of tax deduction at source under the provisions of section 35 of the Act.

(6) Every dealer liable to file a revised return for any tax period under the provisions of section 23 shall submit within the prescribed time the revised return duly marked with red ink as " Revised Return for the month / quarter ending -----"(mentioning the necessary date) and duly signed by the person authorized under this Rule to sign the return.

(this amendment has been substituted vide notification no. 81 Dated 22-01-2010 as follows)

(7) Every dealer liable to pay tax shall submit to the Assessing Authority, in addition to returns for the tax periods, an annual return of his turnover in Form IV on or before December 31 in the succeeding assessment year, containing the following particulars and accompanied by supporting documents, including –

(a) particulars of turnover of purchase, sale and other transactions and value of opening and closing stocks: and

(b) portions marked "Original" of such declarations, certificates and such other evidence on which such dealer relies in support of his returns ; and

(c) computation of his own assessment of amount of tax due from him on the basis of

such returns including claim for input tax credit ; and

(d) proof of payment of the additional amount of tax admitted as due and interest due as per his own calculation; and

(e) such other particulars, documents and statements as may be prescribed:

Provided that a dealer who ceases to carry on business during the course of a financial year shall file the final return in Form IV for the period of his business during the relevant year within 60 days from the date

of cessation of business; works contractors shall submit their annual return in Form-IV(B) and the dealers opting for presumptive tax under sub-section(1) of section 7 of the Uttarakhand Value Added Tax Act shall submit their annual return in Form-IV(C).

Provided further that the Assessing Authority may for adequate reasons to be recorded in writing, extend the time for filing such return upto not more than 3 months and with the written permission of the Commissioner, Commercial Tax for not more than six months..

(7) Every dealer liable to pay tax shall submit to the Assessing Authority, in addition to returns for the tax periods, an annual return of his turnover in Form IV on or before December 31 in the succeeding assessment year, containing the following particulars and accompanied by supporting documents, including –

(a) particulars of turnover of purchase, sale and other transactions and value of opening and closing stocks: and

(b) portions marked "Original" of such declarations, certificates and such other evidence on which such dealer relies in support of his returns ; and

(c) computation of his own assessment of amount of tax due from him on the basis of such returns including claim for input tax credit ; and

(d) proof of payment of the additional amount of tax admitted as due and interest due as per his own calculation; and

(e) such other particulars, documents and statements as may be prescribed:

Provided that a dealer who ceases to carry on business during the course of a financial year shall file the final return in Form IV for the period of his business during the relevant year within 60 days from the date of cessation of business;

Provided further that the Assessing Authority may for adequate reasons to be recorded in writing, extend the time for filing such return.

(8) Every dealer shall include the turnover of all branches of business in Uttaranchal in the return submitted for the principal place of business and shall send intimation thereof to each Assessing Authority concerned.

(9) Every return under these rules shall be signed and verified by the person authorized to sign the application for registration under rule 7 or in his absence by some person duly authorized by him in this behalf.

(this sub-rule 10 and sub-rule-11 has been inserted vide notification no. 81 Dated 22-01-2010 as follows)

(10) the acknowledgement of annual return in Form-IV shall be issued in Form-XXXIII.

(11) (i) The periodical return prescribed in rule- 11(1) may be submitted either online on the official website of the department or in hard copy before the expiry of the next succeeding month;

Provided that the Commissioner, by a general order, may take it mandatory to submit the periodical returns online by the registered dealers, whose turnover in the assessment year is likely to exceed or has already exceeded such amount in the immediately preceding assessment year, as he may deem fit. but in case of unforeseen circumstances, the assessing officer, in whose jurisdiction his business lies, may for adequate reasons to be recorded in writing, permit submission of return in hard copy.

(ii) The dealer shall have to file a hard copy of the return submitted online on the official website of the department along with copy of treasury challans as proof of deposit of tax after fifteen days from the expiry of the calendar month in which such return is due to be furnished.

(iii) The return being submitted online on the official website of the department will be authenticated by the digital signature of the dealer or the person authorized in this behalf, issued by a certifying authority in accordance with the provision 35 of the Information Technology Act, 2000. failing which it shall be treated as a soft copy of the return only and the dealer shall have to file a hard copy thereof within the prescribed time.