

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

20: Payment of amount wrongly realized by a dealer as tax:

A dealer who has realized any amount referred to in sub-section (1) of section 40 of the Act, shall deposit such amount alongwith the return filed under rule 11. If he is not liable to file the returns, he shall deposit the entire amount within 30 days of the expiry of the relevant quarter. The amount so realized shall be deposited in the manner specified in rule 19.