

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

(Deleted 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 vide notification no.- 1100/2012/181(120)/XXVII(8)/08 Dated: 17 December, 2012)

Prior to the deletion this rule read as under:

27:Inspection of Goods in Transit:

(1) At every check post or barrier or at any other place when so required by the officer in charge of the check post or by an officer empowered under section 42 or section 43 or rule 4, the owner, driver or any other person in charge of the vehicle , as the case may be, shall stop the vehicle and keep it stationary for as long as may be required by such officer. He shall also allow such officer to examine the contents of the vehicle and to inspect all documents and records relating to the goods carried, which may be in his possession or in the possession of any other person in the vehicle .

(2) The owner, driver or any other person in charge of the vehicle , as the case be, shall, if so required by the officer referred to in sub- rule (1) give him his name and complete address, the name and complete address of the owner of the vehicle and the name and complete address of the owner of the goods if he is not present in the vehicle .

(3) If on such examination the officer finds or has reason to believe that-

- (a) any one or more consignments are not covered by one or more documents referred to in sub- rule (3) of rule 26 or;*
- (b) any such documents in respect of any consignment is false, bogus , incorrect, incomplete or invalid,*

the officer shall immediately issue a notice to the driver or person in charge of the vehicle to show cause why the goods should not be seized

(4)The officer, if he is satisfied as to the reason or reasons for the omission or defect, as the case may be, may vacate the notice after recording his findings thereof.

(5)If the officer is not satisfied with the explanation furnished by the owner, driver or the person in charge of the vehicle, he shall order the seizure of the goods and furnish a receipt to the person aforesaid in respect of the goods seized