

THE UTTARANCHAL VALUE ADDED TAX RULES, 2005

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

28B: Inspection of Goods in Transit :

- (1) During the Transit of Goods through the State, 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 officer empowered under Section 42 or Section 43 or Rule 43 or Rule 4 or the officer of the check post/barrier setup under Section 50-A. He shall also allow such officer to inspect the goods, the vehicle and all the document relating to the goods.
- (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 his 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 Rule 28-A 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.

Prior to this substitution this rule read as under:

28: Transit of goods by Road through the State:

(1) The driver or person in charge of a vehicle coming from any place outside the State bound for any other place outside the State shall present the trip sheet in triplicate to the officer in charge of the check post or barrier, if any, established near the point of entry into the State hereinafter referred to as entry check post.

(2) The officer in charge of the entry check post shall after examining the documents and after making such enquiries as he deems necessary specify on all the copies of the trip sheet the check post or the barrier (hereinafter referred to as the Exit Check Post) of the State to be crossed by the vehicle and the time and date upto which it should be so crossed and deliver two copies of the trip sheet to the driver or person in charge of the vehicle retaining one copy himself.

(3) The driver or person in charge of the vehicle shall stop his vehicle at such Exit Check Post surrender one copy of the trip sheet and allow the officer in charge of the check post to inspect documents, consignments and goods in order

to ensure that the consignments being taken out of the State are the same as mentioned in the trip sheet.. The officer in charge of the exit Check Post shall issue a receipt on the other copy of the trip sheet surrendered by such driver or person in charge of the vehicle.

(4) The officer in charge of the exit check post shall have the power to detain, unload and search the contents of the vehicle for the purpose mentioned in sub-rule (3)