

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

30: Issue and Submission of Declaration Forms for Import:

(1) A registered dealer desirous of importing or receiving into State from any place outside the State goods notified under or referred to in sub- section (1) of section 48 in excess of the quantity, measure or value specified thereunder shall **send to the selling dealer** or consignor of the other State **two copies** of the declaration in FormXVI, obtained by him under sub- rule(4).

(2) The registered dealer shall apply to the Assessing Authority, having jurisdiction over his principal place of business, for the issue of blank declaration forms.

(3) No blank declaration forms shall be issued by the Assessing Authority except on payment of a fee of **rupees five per form**. The application shall be signed by one of the persons mentioned in sub- rule (1) of rule 7 or a person duly authorized under rule50 .

(4) If the Assessing Authority is satisfied that the demand of the dealer for blank declaration form is genuine and reasonable, he may issue such number of forms as he deems fit. No declaration form shall be issued unless the dealer has rendered an account of all such forms obtained earlier.

(5) If the fee paid is more than fee payable for the forms issued, balance shall remain to the credit of the dealer to be adjusted against future issues of the forms to him.

(6) The registered dealer shall send the original and duplicate portions of the form to the selling dealer or consignor of other State after filling in all the required particulars and signing it. He shall retain the counterfoil himself.

(7) Every declaration form obtained under sub- rule (4) shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction or theft of any such form and the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) No registered dealer to whom a declaration form has been issued shall transfer the same to another person except for the lawful purpose of sub- rule (1)

(9) Every registered dealer to whom a declaration form is issued under sub-rule (4) shall maintain in a register in Form XII a true and complete account of every such form. If any form is lost, destroyed or stolen, the dealer shall forthwith report the fact to the Assessing Authority, make appropriate entries in the aforesaid register and take steps to issue proper public notice of such loss, destruction or theft.

(10) The registered dealer shall forthwith surrender all unused declaration forms remaining in stock with him at the time of discontinuance of his business or on the cancellation or expiry of the period of validity of his registration certificate, as the case may be.

(11) Where a duly completed declaration form, issued by the purchasing dealer or consignee to the selling dealer or consignor, is lost in transit or by the selling dealer or consignor, the purchasing dealer or consignee shall, on demand by

such selling dealer or consignor, issue duplicate declaration form to him in the same manner as the declaration form originally issued:

Provided that before issuing it, the purchasing dealer or consignee shall give the following declaration in red ink, duly signed by him, on each of the three portions of such duplicate declaration form:

"I hereby declare that this is the duplicate of the declaration form No.-----

-----Signed on-----and

issued to

M/s-----in respect of -----

(description of goods) valuing at Rs.-----

Signature-----

-

(12) The Commissioner of Commercial Tax shall from time to time circulate the particulars of the declaration forms in respect of which a report is received under sub- rule (9).

(13) The Commissioner of Commercial Tax may, by notification, declare that declaration forms of a particular series, design or colour shall be deemed obsolete and invalid, with effect from such date as may be specified in the notification, and may in their place substitute new forms of fresh series, design or colour.

(14) Where a notification is issued under sub- rule (13), all registered dealers shall, surrender to the Assessing Authority all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof:

Provided that new forms shall not be issued to a dealer until he has rendered account of the forms previously issued to him and until he has returned the balance, if any, to the Assessing Authority.

(15) No registered dealer shall issue any declaration except in a declaration form obtained by him from the Assessing Authority having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub rule (13).

(16) The Assessing Authority shall maintain Account in respect of declaration forms received or issued by him in Form XIII, individual dealer's ledger in form XIV and in respect of surrendered forms in Form XV.

(Sub-rule 17, 18, 19, 20 has been added vide notification no. 81/2010/181(120)/XXVII(8)/2008 Dated 22-01-2010 as under)

(17) The Commissioner Commercial Tax shall authorise the class of the assesses who will be allowed to download themselves and use Form-XVI prescribed under sub-rule (1) of rule 30 of the Vat rules.

(18) For the purpose of sub-rule (17) the Commissioner, Commercial Tax shall authorise and prescribe the series and serial nos. of Form-XVI which can be downloaded.

(19) The declaration forms for import (Form-XVI) downloaded as per sub-rule (18) shall be signed by the assessee himself or in case of firm, company etc. by the signatory authorised for this purpose and the specimen signature shall be furnished the Commissioner, Commercial Tax and the Assessing Authority.

(20) All other provisions of rule 30 shall apply also to the downloaded Declaration Form for import as they apply to the Declaration Form for Import received from the office of the Assessing Authority.