

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

36: Presentation of Memorandum of Appeal:

(1) The memorandum of appeal shall either be presented to the appellate authority or the Tribunal, as the case may be, by the appellant, his lawyer or his duly authorized agent, or be sent to such authority by registered post. A memorandum of appeal sent by ordinary post shall not be entertained.

(2) If the memorandum of appeal is presented by the lawyer or an authorized agent, the vakalatnama or the power of attorney, as the case may be, shall also be enclosed therewith.

(3) On receipt of the memorandum of appeal, the munsarim shall enter it in a register kept for the purpose, shall endorse on the memorandum the date of its presentation, examine it and record a report whether it has been presented within limitation in accordance with the prescribed procedure and is in order, and place it before the Appellate Authority or the Tribunal, as the case may be, for admission. If the memorandum of appeal is in order, it shall be admitted by the Appellate Authority or, as the case may be, by the Tribunal, unless it decides to dismiss it under section 53.

(4) If the memorandum of appeal is not in order or is not presented according to the prescribed procedure, it shall be rejected.

(5) If the memorandum of appeal is received by registered post, the date of its receipt by the Appellate Authority or the Tribunal, as the case may be, shall be deemed to be the date of its presentation.

(6)The provisions of these rules shall mutatis mutandis apply to any other application moved by or on behalf of the parties.

(7) The Commissioner or any other officer authorized by him for this purpose may empower-

(i) any officer not below the rank of Commercial Tax Officer (*Commercial Tax Officer, Grade –II*) (*substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008*) to perform the functions of Departmental Representative before the Joint Commissioner (Appeal);

or

(ii) any officer not below the rank of Assistant Commissioner to perform the functions of Departmental Representative before the Additional Commissioner (Appeal);or

(ii) any officer not below the rank of Assistant Commissioner to perform the functions of State Representative before the Appellate Tribunal .

(8)In proceedings before the Appellate Authority or the Appellate Tribunal the Departmental Representative or the State Representative shall be competent to ó

(i) prepare and sign applications and other documents ;

(ii) appear, represent , act and plead ;

(iii) receive notices and other processes, and

(iv) do all other acts connected with such proceedings on behalf of the Commissioner.