

THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

45:Documentation of Sales:

(1)Every registered dealer making a sale to a person or a dealer, **whether registered or not**, shall provide the purchaser a sale invoice in respect of the sales, as per the provisions of section 60 of the Act.

(2)Such dealer shall keep details of sales in Form XXVIII, separately foró

- (i) sale of goods in the course of inter-state trade and commerce;
- (ii) sale of goods in the course of export outside the territory of India ;
- (iii) transfer of goods outside the state other than by way of sale;
- (iv) sale within the State of the Special Category Goods specified in Schedule III of the Act, on which tax is charged;
- (v) sale within the State of the goods other than Special Category Goods specified in Schedule III of the Act on which tax is charged;
- (vi) sale within the State of other goods.