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 for:
   (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.