THE UTTARAKHAND VALUE ADDED TAX RULES, 2005

(Added 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. 14/12/2012 by notification no.- 1095/2012/181(120)/XXVII(8)/08  Dated: 14 December, 2012 as under)

55: For the purpose of computerization of Commercial Tax, notwithstanding anything contained in the Uttarakhand Value Added Tax Rules, 2005, it is hereby provided that the Commissioner may make it mandatory to submit, any application or intimation as required under the Value Added Tax Act or Rules, online on the official website of the Commercial Tax Department. To facilitate this object, Commissioner may prescribed, the form of such application or intimation, and may make necessary amendment in the forms, certificate or declaration which are already prescribed under this rule.