

mŶkjk[k.M 'kklu

foŶk foHkkx

la0 381 @XXVII(8)/okf.k0dj ¼oSV½ @2008

fnukad% nsgjknwu% 18vxLr ] 2008

vf/klwpuk

mŶkjk izns'k lk/kkj,k lk.M vf/kfu;e] 1904 ¼vf/kfu;e la/k 1 o "kZ 1904½ ¼mŶkjk/k.M esa ;Fkk izo Rr½ dh/kkj,k 21 hif. Br mŶkjk/k.M ¼mŶkjkpy ewY of/kZr dj vf/kfu;e] 2005½ vuqdwyu ,oa mik Urj.k vknis "k] 2007 ¼vf/kfu;e la/k 22 o kZ 2005½ dh/kkj,k 21 dh mi/kkj,k ¼,3½ ds ij Urqd ds }kjk izn Ÿk'kfä;ksa dñ iz;ksx djrs gq;s jkT;iky] fcuk iwoZ izdk'ku ds] mŶkjk/k.M ¼mŶkjkpy ewY of/kZr dj fu;e] 2005½ vuqdwyu ,oa mik Urj.k vknis "k] 2007 esa fu Eufyf/kr vxzsrj sa'kks/ku djus dh lg'kZ Lohd fr iznku djrs g Ÿk

mŶkjk[k.M ewY; of/kZr dj fu;e ¼la'kks/ku½ 2008

1& laf{kIr uke vkSj ckjEHk

1/1½ fu fu;eksa dk lsf/kJr uke mŶkjk/k.M ewY of/kZr dj fu;e ¼la'kks/ku½ 2008 g Ÿk

1/2½ ;g rRdky iz Hkkko ls ykxw gksaxs

2& fu;e 2 dk la"kks/ku

mŶkjk/k.M ¼mŶkjkpy ewY of/kZr dj fu;e] 2005½ vuqdwyu ,oa mik Urj.k vknis "k] 2007 ds fu;e 2 ds mifu;e 20 ds ckn ,d u;k mifu;e 20½ ¼½ v UrzL Fkkfir dj fn;k tk;sak(vFkkZr&

20½v½ ^^vkWu ykfu ise Ÿa V\*\* ls rkRjZ nkrk ds c Ÿad [kkr s y sunkj ds c Ÿad [kkr esa /kujf'k ds by ŸD V"ksfud V"kaGj ls g Ÿk

3& fu;e 19 ds mifu;e ¼1½ dk la'kks/ku%

mŶkjk/k.M ¼mŶkjkpy ewY of/kZr dj fu;e] 2005½ vuqdwyu ,oa mik Urj.k vknis "k] 2007 ds fu;e 19 ds mifu;e ¼1½ ds [k.M ¼ ?k½ ds ckn ,d u;k [k.M ¼,3½ v UrzL Fkkfir dj fn;k tk;sak(vFkkZr&

1/3½ ^^kZ&ise Ÿa U V)kjk\*\*

1/vkyksd dqekj t Ÿw½

eq/kfpo fe Ÿk

la[k& @XXVII(8) /okf.kT; dj½oSV½ / 2008 rn~fnukad

izfrfyfi&fu Eufyf/kr dks swpu FkZ ,oa vko "d dk Zokgh gsrq izsf'kr%&

1&v<sub>k</sub>:q<sub>a</sub> d<sub>j</sub>] m<sub>Y</sub><sub>kjk</sub>[k.M] nsgjknuw dks lwpuk, ca vko';d dk; Zokgh gsrq<sub>A</sub>  
2&funs'kd] eqnz.k ,ca ys[ku skexzh] m<sub>Y</sub><sub>kjk</sub>[k.M] :M+dh dks mijksä vf/klwpuk ds vaxzsth  
vuqokn ffgr bI v<sub>k</sub>k: ls izsf'kr fd budks m<sub>Y</sub><sub>kjk</sub>[k.M] xt V esa izdkf'kr djds bldh 250 & 250 izfr;kafc<sub>Y</sub>  
vuq Hkkx& esa vfoyEc miyC/k djkus dk d'V djsa<sub>A</sub>

3&xkMZ CkbLy gsrq<sub>A</sub>

vkRkls]

1/4 Sh<sub>o</sub>, SoSeoky 1/2

vij Ifpo Jfc<sub>Y</sub><sub>k</sub><sub>A</sub>

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. 381 /XXVII(8)/VAT/ 2008 dated 18 August, 2008 for general information.

## UTTARAKHAND SHASAN VITTA VIBHAG

**NO. 381 /XXVII(8)/Vanijya kar(VAT)/2008**

**DATED: DEHRADUN :: 18 August, 2008**

### **Notification**

In exercise of the powers conferred by proviso of sub-section (3) of section 71 of the Uttarakhand (the Uttaranchal Value Added Tax Act, 2005) Adaptation and Modification Order, 2007 (Act No. 27 of 2005) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904)(as applicable in the State of Uttarakhand), the Governor is pleased, without previous publication, to make the following further amendment in the Uttarakhand (the Uttaranchal Value Added Tax Rules, 2005) Adaptation and Modification Order, 2007-

### **The Uttarakhand Value Added Tax Rules (Amendment) 2008**

#### **1- Short title and Commencement**

(1) These Rules may be called the Uttarakhand Value Added Tax Rules (Amendment), 2008.

(2) They shall come into force with immediate effect.

## **2- Amendment of Rule 2**

In Rule 2 of the the Uttarakhand (the Uttaranchal Value Added Tax Rules, 2005) Adaptation and Modification Order, 2007 after sub-rule 20 a new sub-rule 20(a) shall be **inserted**; namely-

**20(a)** “On Line Payment” means electronic transfer of funds from payer’s bank account in to the payee’s bank account.

## **3- Amendment of sub-rule (1) of Rule 19**

In Rule 19 of the Uttarakhand (the Uttaranchal Value Added Tax Rules, 2005) Adaptation and Modification Order, 2007, after clause (d) of sub-rule (1) a new clause (e) shall be **inserted**; namely-

**(e)** “By e-payment”

(ALOK KUMAR JAIN)  
PRINCIPAL SECRETARY, FINANCE.