

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. 557 @2010@181¼120½@XXVII(8)@2008 dated 31 December, 2010 for general information.

**Government of Uttarakhand**

**Vitta Anubhag--8**

**No. 557 @2010@181¼120½@XXVII(8)@2008**

**Dehradun : Dated: 31 December, 2010**

**Notification**

In exercise of powers conferred by section 71 of the Uttarakhand Value Added Tax Act, 2005, The Governor is pleased to make the following rules with a view to further amend the Uttarakhand Value Added Tax Rules, 2005.

**The Uttarakhand Value Added Tax (Amendment) Rules, 2010**

- |  |   |
|--|---|
| <p><b>1- Short title and Commencement</b></p>      | <p><b>(1)</b> These rules may be called The Uttarakhand Value Added Tax (Amendment) Rules, 2010.</p> <p><b>(2)</b> They (except rule 11) shall come into force with immediate effect. Rule 11 shall come into force with effect from 1<sup>st</sup> April, 2011.</p>        |
| <p><b>2- Amendment in Rule 2 (Definitions)</b></p> | <p>In rule 2 of The Uttarakhand Value Added Tax Rules, 2005, herein referred to as the “Principal Rules”, for the existing clause in column-1, the following clause in column-2 shall be substituted and after clause (20A), a new clause (20B) shall be added; namely-</p> |

**Column-1**

**Column-2**

**Existing clause**

**Clause as hereby substituted**

**20(A)** “On Line Payment” means

**20(A)** “e-payment or Online Payment” means

electronic transfer of funds from payer's bank account in to the payee's bank account.

electronic transfer of funds from payer's bank account into the payee's bank account;

**20(B)** "e-challan" means copy of the challan of online payment in the prescribed form generated by the bank/the tax payer online by electronic device;

- 3- Substitution of Rule 7 (Registration)** For the existing rule 7 of the said "Principal Rules" given in column-1 below, the following rule 7 given in column-2 shall be substituted; namely-

Column-1 Existing rule	Column-2 Rule as hereby substituted
<p><b>7: Application for Registration:</b></p> <p><b>(1)</b> Every dealer who is required to be registered under section 15 or section 16 of the Act shall submit an application for registration under sub- section (2) of section 17 to the Assistant Commissioner in Form I. The application shall be accompanied by copies of passport size photographs of the proprietor, or each adult male partner of the firm, or of each adult male co-parcener of the Hindu Undivided Family, as the case may be, duly attested by a lawyer or a Gazetted officer, and shall be under the signature of –</p> <p>(a) the proprietor or a person having due authority to act on behalf of such proprietor in case of an</p>	<p><b>7: Application for Registration:</b></p> <p><b>(1)</b> Every dealer who is required to be registered under section 15 or section 16 of the Act shall submit an application for registration under sub- section (2) of Section 17 of the Act to the assessing authority or any other officer authorised by the Commissioner in Form I. The application for registration shall be submitted electronically on departmental website. The dealer submitting the application for registration shall be duly introduced by an existing registered dealer of three years standing, an Advocate or by a Chartered Accountant or Cost Accountant. The application shall be accompanied by copies of passport size photographs of the proprietor, or each adult partner of the firm, or of each adult co-parcener of the Hindu Undivided Family, as the case may be, duly attested by an Advocate or a Gazetted officer along with PAN of business issued by the Income Tax Department,</p>

individual ; or

- (b) the partner, in the case of a firm; or
- (c) the karta, in the case of a Hindu Undivided Family ;or
- (d) the Managing Director or any person authorized by the Board of Directors, in the case of a limited Company ;or
- (e) the president or the secretary, in the case of a Society or Club or Association; or
- (f) the Head of the Office or any other officer duly authorized by him, in the case of a department of a State Government or the Central Government ; or
- (g) in any other case, by the dealer himself or by the principal officer, or any other officer, duly authorized by him, of the authority or body, as the case may be:

Provided that the Assessing Authority may require a dealer who is deemed to be a

registered dealer as per provisions of sub-section (6) of section 15 of the Act, to furnish all or any information as per Form I above, and such dealer whenever so required shall furnish correct, complete and true information.

**(2)** A dealer who under the provisions

and shall be under the signature of –

- (a) the proprietor or any person authorized to act on his behalf in case of proprietorship business.
- (b) a partner duly authorized by all other partners in case of partnership firm.
- (c) the karta in case of Hindu Undivided Family.
- (d) the Managing Director or Director or a person authorized by the Board of Directors in case of a limited company.
- (e) the President or Secretary in the case of Society, Club or Association of persons.
- (f) the Head of the office or any other person authorized by him in case of a department of a State Government or the Central Government or a Corporation or a local body.
- (g) trustee in case of a trust.
- (h) the receiver or guardian of a minor or an incapacitated person where business is in the name of the minor/ incapacitated person.
- (i) in any other case, person duly authorized by the dealer or any other person authorized by a competent authority.

**(2)** For obtaining registration, certified copies of the following documents shall be produced before the assessing authority or any other officer authorised by the Commissioner. The originals shall be produced at the time of verification of such documents.

**(a) For Proof of deposit of Registration Fee**

of the Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaptation & Modification Order, 2002, holds a registration certificate or provisional registration certificate on the date immediately preceding the date of commencement of the Act and to whom sub-section (7) of section 15 of the Act applies, shall present application for Voluntary registration under the Act, to the Assistant Commissioner in Form I (A).

- (3) Each application for registration shall be accompanied by satisfactory proof of deposit of fee and penalty specified in the Act, where payable.
- (4) Each application for registration shall be accompanied by –
  - (a)(i) Attested copy of Partnership Deed and Letter of Authority from all the partners in favour of the applicant, in case of a Firm;
  - (ii) Attested copies of Article of Association and Memorandum of Association and Letter of Authority by the Board of Directors in favour of the applicant, in case of a Limited Company;
  - (iii) Attested copy of Resolution of Appointment as President or

(i) Challan or e-challan;

**(b) For proof of identity of the individuals- any one of the following**

- (i) Passport of the individual
- (ii) Voter ID Card of the individual
- (iii) PAN card of the individual
- (iv) Driving License of the individual; and
- (v) Passport size photograph of the individual attested by an Advocate or a Gazetted officer

**(c) For proof of residential address of the individuals- any one of the following containing the name and residential address of the individual –**

- (i) Passport of the individual
- (ii) Voter ID Card of the individual
- (iii) Driving License of the individual
- (iv) Bank account statement/Pass Book of the individual along with a leaf of cancelled cheque of such account
- (v) Registered sale deed or lease deed of the house, as the case may be.
- (vi) Latest receipt of property tax of municipal corporation, council/Gram Panchayat, as the case may be, or property tax assessment order
- (vii) Latest paid telephone bill.
- (viii) Latest paid electricity bill of UPCL.
- (ix) Certificate issued by an officer of revenue department, not below the rank of Tehsildar.

**(d) For proof of the address of all the business**

Secretary, in case of a society or club or association.;

(iv) Attested copy of deed or relevant document in case of a Trust, Receiver or Guardian of a minor or an incapacitated person :

(v) Authority of Head of Office or the Principal Officer in case of body carrying on business; and

(b) Specimen signatures and photograph of the applicant duly attested.

(5) An application for registration shall be made within thirty days of the date on which the dealer becomes liable to registration.

(6) Where a person or a dealer has more than one place of business in the State, he shall make a single application for registration in respect of all such places specifying therein one of such places as the principal place of business and submit it to the Assistant Commissioner in whose jurisdiction such principal place of business is situated.

(7) Where a dealer is required to furnish any information regarding change of business as per the provisions of sub-section (11) of section 17 he shall furnish the information within thirty days of the occurring of such events,

**premises of the dealer (other than Department/ Corporation/ Company/ Institution of Central /State Govt. or Local Bodies) –any one of the following containing name of the business and the address of the premises-**

(i) Registered sale deed or ownership deed of the business premises or agreement with the builder in the case of owner.

(ii) Property Tax assessment order

(iii) Proof of tenancy/ sub tenancy like tenancy agreement or rent receipt or lease or license or consent letter etc. supported by documents showing ownership of license holder or person giving consent, in case of tenant/sub tenant.

(iv) Meter sealing certificate issued by UPCL of the premises.

(v) Certificate issued by an officer of revenue department, not below the rank of Tehsildar

(vi) Certificate issued by SIDCUL or DIC or

(vii) Development authority.

(vii) Bank account statement/Pass Book of the business along with a leaf of cancelled cheque of such account.

**(e) For proof of, constitution of the dealer**

**(other than proprietor)-**

(i) Registered partnership deed in case of the partnership firm.

(ii) Document by which HUF was created in case of a HUF.

(iii) Memorandum of association and article of association and Bank a/c statement of the business in case of a company.

(iv) By-laws of Society, Club or Association in

under the signatures of the person or the dealer referred to in sub-rule (1) above, duly attested by a lawyer or a gazetted officer:

Provided that if a dealer fails to inform any change as required above, having the effect of transferring the liability to pay tax on another person, then, notwithstanding the change, any tax such other person was liable to pay after the change has taken place, may be recovered from such dealer as if no change had taken place ;

Provided further that nothing in the foregoing proviso shall discharge the transferee or the succeeding dealer as a result of change, of his liability to tax.

case of society, club or association.

(v) Certificate issued by the Head of the department or office in case of Govt. Department or corporation.

(vi) Trust deed in case of a trust.

**(f) For proof of authority in the name of the applicant (other than proprietor)**

(i) Authority letter given by all other partners of a partnership firm to such partner who is signing the registration application.

(ii) Document (containing the name of karta) by which HUF was created in case of a HUF.

(iii) Authority letter given by the board of directors to such director or manager/employee of a company who is signing the registration application.

(iv) Resolution of appointment of the person as President or Secretary in case of a society, club or association.

(v) Authority letter given by the Head of office of a department of state Govt. or Central Govt. or Corporation or Local Body to such officer or employee who is signing the registration application.

(vi) Resolution passed by all the trustees in the name of a trustee to authorise him to sign the registration application.

(vii) Authority letter given by the incapacitated proprietor of the business to the person who is authorized to sign the registration application.

(viii) Copy of deed or relevant document in case of receiver or guardian of a minor or an incapacitated person.

**(g) For proof of registration under other Acts  
(if such registration is applicable)**

- (i) Registration Certificate Under The Shop or Commercial Establishment Act
- (ii) Registration Certificate Under the Mandi Act
- (iii) Registration Certificate issued by the Registrar under the Firms and Society Act
- (iv) Registration Certificate Under the Service Tax Act
- (v) Registration Certificate Under the Industries Act
- (vi) Registration Certificate Under the Central Excise Act
- (vii) Registration Certificate Under the Drugs and Cosmetics Act
- (viii) Registration Certificate issued by Registrar under the Companies Act
- (ix) Registration Certificate issued by KVIC or KVIB
- (x) Registration Certificate Under the Trade Marks Act, 1999
- (xi) Registration Certificate Under Any other Act of a State or The Central Govt.

**(h) List of documents submitted for registration-**

- (i) Name of document submitted

Provided that the assessing authority or any other officer authorised by the Commissioner may require a person who is already registered under the Act, to furnish all or any information as per Form I and such dealer whenever so required shall furnish correct, complete and true information;

Provided further that the application for registration shall not be accepted if it is not complete and the required annexures

and documents are not submitted and such application shall not be considered to be an application made under this rule.

- (3) Each application for registration shall be accompanied by satisfactory proof of deposit of fee and penalty specified in the Act, where payable.
- (4) An application for registration shall be made within thirty days of the date on which the dealer becomes liable to registration.
- (5) Where a person or a dealer has more than one place of business in the State, he shall make a single application for registration in respect of all such places specifying therein one of such places as the principal place of business and submit it to the assessing authority or any other officer authorised by the Commissioner in whose jurisdiction such principal place of business is situated.
- (6) Where a dealer is required to furnish any information regarding change of business as per the provisions of sub- section (11) of section 17 of the Act, he shall furnish the information within thirty days of the occurring of such events and shall furnish such information in Form-1(D) along with Form-1 online or otherwise under the signatures of the person or the dealer referred to in sub- rule (1) above, duly attested by an Advocate or a Gazetted officer;

Provided that if a dealer fails to inform any change as required above, having the effect of transferring the liability to pay tax on another person, then, notwithstanding the change, any tax which such other person is liable to pay after the change may be recovered from such dealer as if no change had taken place;

Provided further that nothing in the foregoing proviso shall discharge the transferee or the succeeding dealer as a result of change, of his liability to tax.

- (7) Dealer furnishing application online shall produce the original documents for verification on date and time fixed by the assessing authority or any other officer authorised by the Commissioner.
- (8) Notwithstanding anything contained in this rule, the assessing

authority or any other officer authorised by the Commissioner may require a dealer who is already registered under the Act, to furnish all or any information or document including the PAN of the business required as per this rule in Form I and such dealer, whenever so required, shall furnish correct, complete and true information or documents.

- (9) Where submission of registration application electronically is not feasible the Commissioner may grant the facility of its manual submission.

- 4- **Substitution of Rule 8(Fee for Registration)** For the existing rule 8 of the said “Principal Rules” given in column-1 below, the following rule 8 given in column-2 shall be substituted; namely-

Column-1	Column-2
Existing rule	Rule as hereby substituted
<b>8: Fees for Registration and its Renewal</b>	<b>8. Fees for Registration :</b>
<p>(1) The dealer shall furnish along with the Application for Registration satisfactory proof of deposit of a fee of rupees two hundred;</p> <p>Provided that in case of a dealer covered under sub- section (2) of section 15, no fees shall be payable if the dealer has already deposited the fees for the relevant period.</p> <p>(2) If the dealer makes an application for registration after the expiration of the period prescribed, and submits along with the application for registration a satisfactory proof of deposit in addition to the fee specified in sub- rule (1), a late fee of one hundred rupees for every month of delay or part thereof, he shall be granted registration from the date he presents his application for registration.</p>	<p>(1) The dealer or person who is required to obtain registration shall furnish along with the Application for Registration satisfactory proof of deposit of a fee of rupees one thousand;</p> <p>Provided that the dealer who is already registered, his registration shall remain in force without depositing any additional registration fees, till he continues to be liable to registration under the Act.</p> <p>(2) The registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act.</p>

**(3)** Subject to the provisions under section 17 of the Act, the registration granted to a dealer shall remain in force if he deposits a fee of one hundred rupees in the prescribed manner, along with an application in Form I (B), before the commencement of the assessment year to which the fee relates, failing which the certificate of registration shall cease to remain in force:

Provided that if the dealer deposits such fee after the commencement of the assessment year to which the fee relates together with a late fee of one hundred rupees for every month of delay or part thereof, the Assessing Authority may, on being satisfied that there were sufficient reasons for the delay and after recording his reasons, direct that the registration certificate shall be deemed to have remained in force from the beginning of the relevant assessment year.

Provided further that the registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act, if the dealer deposits an amount of one thousand rupees in lump sum as renewal fee in the prescribed manner before the renewal of registration becomes due and the provisions of the preceding proviso shall apply mutatis mutandis, to such lump sum deposit as it applies to deposit for annual renewal.

**5- Amendment in In rule 9 of the “Principal Rules”-**

<b>Rule 9 (Grant of Registration Certificate):-</b>	<p><b>(1)</b> In sub-rule (1), sub-rule(2), sub-rule(3), sub-rule(5) and sub-rule(7), for the existing words “Assessing Authority” occurring therein, the words “assessing authority or any other officer authorised by the Commissioner” shall be substituted.</p>
	<p><b>(2)</b> In sub-rule (1) and sub-rule (4), for the existing word “Form II” occurring therein the word “Form II(Amended)” shall be substituted.</p>
	<p><b>(3)</b> In sub-rule (6) the words “or renewed” occurring therein shall be deleted.</p>
	<p><b>(4)</b> After sub-rule (9), the following sub-rule shall be added; namely-</p>
	<p>“(10) Commissioner may, from time to time, issue necessary instructions in relation to the disposal of registration application in a fixed time frame, requirement of biometric verification and requirement of additional information, in the cases of sensitive commodities, procedure to be followed in respect of online registration, amendment in registration, disposal of such application and other matters relating to the grant of registration.”</p>
6- <b>Amendment in</b>	In rule 10 of the “Principal Rules”-
<b>Rule 10 (Cancellation of Registration Certificate):-</b>	<p>In sub-rule (1), sub-rule (2) and sub-rule(3), for the existing words “Assessing Authority” occurring therein, the words “assessing authority or any other officer authorized by the Commissioner”, shall be substituted.</p>
7- <b>Substitution of Rule 11 (Submission of Returns)</b>	<p>For the existing rule 11 of the said “Principal Rules” given in column-1 below, the following rule 11 given in column-2 shall be substituted; namely-</p>

Column-1	Column-2
Existing rule	Rule as hereby substituted
<b>11: Submission of Returns:</b>	<b>11: Submission of Returns:</b>

**(1)** Every dealer liable to tax other than those covered under sub-rule (2) shall submit to the assessing authority a return of his turnover in Form III. in the following manner-

- (i) when the turnover in the preceding year exceeded 25 lakh rupees, a monthly return before the expiry of the next succeeding month; and
- (ii) when the turnover in the preceding year was upto 25 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned;

Provided that a Works Contractor shall submit his periodical return in Form-III(B)

**(2)** Every dealer who desires to pay tax as per the provisions of sub-section (1) of section 7 of the Act, he shall submit to the Assessing Authority an application in Form XXII within 45 days of the commencement of the Assessment year, and shall submit to Assessing Authority a return of his turnover in Form III(C) giving information in respect of such category of goods in which he carries on business, in the following manner-

- (a) when the turnover in the preceding year exceeded 25 lakh rupees a monthly return before the expiry of the next succeeding month,
- (b) when the turnover in the preceding year exceeded 10 lakh rupees but did not exceed

**(1)** Every dealer, liable to tax shall submit periodical returns of his turnover and every person responsible for making deduction of tax at source under the provisions of section-35 of the Act, shall submit periodical returns of payment made and TDS to the assessing authority in the manner specified in the table below accompanied by supporting documents including

- (a) proof of payment of amount of tax or interest, if any;
- (b) proof of payment of late fees as prescribed, along with satisfactory reasons for the delay, in case such return is not filed within the prescribed time;
- (c) List of Tax charged by the registered selling dealers on the turnover of State Purchases OF NON CAPITAL VAT GOODS in respect which ITC is claimed, in the prescribed format;
- (d) List of Tax charged by the registered selling dealers on the turnover of State Purchases OF CAPITAL VAT GOODS in respect which ITC is claimed, in the prescribed format;
- (e) List of Tax Charged on the turnover of State Sales of Vat Goods (including capital goods)

25 lakh rupees, a quarterly return ending June 30, September 30, December 31 and March 31 within a month of the quarter concerned, and

- (c) when the turnover in the preceding year was up to 10 lakh rupees, an annual return within a month of the expiry of the relevant assessment year;

Provided that the return as per sub-rule (1) or sub-rule (2) for the month of February shall be submitted to the Assessing Authority on or before the twentieth day of March.

Provided further that for the period from 1<sup>st</sup> October, 2005 to 31<sup>st</sup> March, 2006, the dealer submit his application in Form XXII upto 30<sup>th</sup> November, 2005

**Explanation:** Turnover for the purpose of this sub-rule means the gross turnover of sales within the State excluding sale of goods specified in Schedule II(C), Schedule III and goods specified in Schedule I on which additional excise duty is liable under Additional Duties of Excise (Goods of Special Importance) Act, 1957.

- (3)** Every dealer liable to pay tax and file the return in Form III, shall submit along with the return-

- (a) information in Annexure I of Form III in respect of turnover of sales according to the commodity code numbers notified by the State Government from time to time in respect of each category of goods in which he

from the registered purchasing dealers, in the prescribed format

- (f) such other annexure, documents and statements as may be prescribed.

carries on business ,

- (b) information in Annexure II of Form III in respect of purchase within the State of the goods on which input tax credit is claimed in the return,
- (c) information in Annexure II of Form III separately in respect of purchase within the State of capital goods on which input tax credit is claimed.
- (d) information in Annexure-3 of Form-III.” relating to sale made to the registered dealers.
- (d) The provisions of clause (a), (b) and (c) of sub-rule (3) shall also mutatis-mutandis apply to form-3(b) and form-3(c) wherever necessary.
- (4)** Notwithstanding any thing contained in sub-rule (1) or sub-rule (2) or sub-rule (3)-
  - (a) a dealer to whom clause (e) (i) of sub-section (7) of section 3 applies, shall submit such returns within a month of the expiry of each month during the assessment year in which business is commenced,
  - (b) a dealer to whom clause (e) (ii) of sub-section (7) of section 3 applies, shall submit such return for the quarter or month, as the case may be, in which business is discontinued within fifteen days of the date of such discontinuance.
- (5)** Before submitting the return under this Rule the dealer shall, in the manner laid down in these rules, deposit the total tax due under

the Act on the turnover of sales or purchases or both, as the case may be, disclosed in the return and shall submit to the Assessing Authority along with the return the treasury challan for the amount so deposited;

Provided that where a Government Department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill, in triplicate, for the amount of tax due, endorse it to the Assessing Authority in accordance with the financial rules on the subject and attach two copies thereof with such return. The Assessing Authority shall retain one of the copies and the other copy shall be sent to the Accountant General, Uttaranchal for crediting the amount to the account of the Commercial Tax Department;

Provided further that no tax shall be deposited by book transfer where the amount relates to the recovery of tax by way of tax deduction at source under the provisions of section 35 of the Act.

**(6)** Every dealer liable to file a revised return for any tax period under the provisions of section 23 shall submit within the prescribed time the revised return duly marked with red ink as "Revised Return for the month / quarter ending -----"(mentioning the necessary date) and duly signed by the person authorized under this Rule to sign the return.

**(7)** Every dealer liable to pay tax shall submit to the Assessing Authority, in addition to returns

for the tax periods, an annual return of his turnover in Form IV on or before December 31 in the succeeding assessment year, containing the following particulars and accompanied by supporting documents, including –

- (a) particulars of turnover of purchase, sale and other transactions and value of opening and closing stocks: and
- (b) portions marked "Original" of such declarations, certificates and such other evidence on which such dealer relies in support of his returns ; and
- (c) computation of his own assessment of amount of tax due from him on the basis of such returns including claim for input tax credit ; and
- (d) proof of payment of the additional amount of tax admitted as due and interest due as per his own calculation; and
- (e) such other particulars, documents and statements as may be prescribed:

Provided that a dealer who ceases to carry on business during the course of a financial year shall file the final return in Form IV for the period of his business during the relevant year within 60 days from the date of cessation of business. Works contractors shall submit their annual return in Form-IV(B) and the dealers opting for presumptive tax under sub-section(1) of section 7 of the Uttarakhand

Value Added Tax Act shall submit their annual return in Form-IV(C);

Provided further that the Assessing Authority may for adequate reasons to be recorded in writing extend the time for filing such return upto not more than 3 months and with the written permission of the Commissioner, Commercial Tax for not more than six months

- (8)** Every dealer shall include the turnover of all branches of business in Uttaranchal in the return submitted for the principal place of business and shall send intimation thereof to each Assessing Authority concerned.
- (9)** Every return under these rules shall be signed and verified by the person authorized to sign the application for registration under rule 7 or in his absence by some person duly authorized by him in this behalf.
- (10)** The Acknowledgement of annual return in Form-IV shall be issued in Form- XXXIII.
- (11) (i)** The periodical return prescribed in rule- 11(1) may be submitted either online on the official website of the department or in hard copy before the expiry of the next succeeding month:

Provided that the Commissioner, by a general order, may make it mandatory to submit the periodical returns online by the registered dealers, whose turnover in the assessment year is likely to exceed or has already exceeded such amount in the

immediately preceding assessment year, as he may deem fit, but in case of unforeseen circumstances, the assessing officer, in whose jurisdiction his business lies, may for adequate reasons to be recorded in writing, permit submission of returns in hard copy.

(ii) The dealer shall have to file a hard copy of the return submitted online on the official website of the department along with copy of treasury challans as proof of deposit of tax after fifteen days from the expiry of the calendar month in which such return is due to be furnished.

(iii) The return being submitted online on the official website of the department will be authenticated by the digital signature of the dealer or the person authorized in this behalf, issued by a certifying authority in accordance with the provision 35 of the Information Technology Act, 2000, failing which it shall be treated as a soft copy of the return only and the dealer shall have to file a hard copy thereof within the prescribed time.”

<b>Sl. No.</b>	<b>Class of Dealers or persons</b>	<b>Submission of periodical returns</b>	<b>Payment of tax, composition money, late fee, interest or TDS</b>	<b>Prescribed form for the periodical returns</b>
<b>1-</b>	Dealers having GTO of more than 50 lakhs	Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25 <sup>th</sup> of the	Monthly, by e-Payment up to 25 <sup>th</sup> of the	Form-III (amended)

in the preceding year.	succeeding month	succeeding month;
	<p>Return shall be filed in one of the following ways:-</p> <p>(1) Online on the website of the Department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000.</p> <p>(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues</p>	<p>Provided that in case the tax due for a month is NIL the dealer shall submit such information in Form-VI(A) up to 25<sup>th</sup> of the succeeding month.</p>
2. Dealers having GTO up to 50 lakhs in the preceding year.	<p>Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25<sup>th</sup> of the succeeding month Return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of department with digital signature of the dealer or the person authorized to sign the return, issued by the</p>	<p>Quarterly, by e-payment or otherwise up to 25<sup>th</sup> of the succeeding month</p> <p>Form-III (amended)</p>

certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000

(2) Online on the website of department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues

(3) If filed otherwise-duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.

3	Dealers who are in the first year of their business	Quarterly, for quarter ending June 30, September 30, December 31 and March 31, up to 25 <sup>th</sup> of the succeeding month.	Monthly, by e-payment or otherwise up to 25 <sup>th</sup> of the succeeding month	Form-III (amended)
Return shall be filed in one of the following ways :-				
(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in				

accordance with the provisions of Section 35 of the Information Technology Act, 2000

(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues

(3) If filed otherwise-

duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.

4	Dealers who have opted for <b>composition</b> scheme under sub-section (1) of section 7 of the Act	Quarterly for quarter ending June 30, September 30, December 31 and March 31, up to 25 <sup>th</sup> of the succeeding month.  Return shall be filed in one of the following three ways:-  (1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the	Quarterly, by e-payment or otherwise up to 25 <sup>th</sup> of the succeeding month	Form-III (C)  (amended)
---	--	---	---	-------------------------------

provisions of Section 35 of the Information Technology Act, 2000

(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues

(3) If filed otherwise-

duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.

5	Dealers/ persons carrying on business of transfer of property in goods involved in the execution of <b>works contract</b>	<p>Quarterly for, quarter ending June 30, September 30, December 31 and March 31, up to 25<sup>th</sup> of the succeeding month.</p> <p>Return shall be filed in one of the following ways :-</p> <p>(1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act,</p>	Quarterly, by e-payment or otherwise up to 25 <sup>th</sup> of the succeeding month	Form-III (B) (amended)
---	---	---	---	------------------------

2000

(2) Online on the website of the department without digital signature,

a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues

(3) If filed otherwise-

duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.

<b>6</b>	Persons responsible for making deduction of tax at source under the provisions of section-35 of the Act.  Explanation- if such person is a registered dealer he, in addition to the return	Quarterly for, quarter ending June 30, September 30, December 31 and March 31, up to 25 <sup>th</sup> of the succeeding month.  filing of return shall be filed in one of the following ways :-  (1) Online on the website of the Department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the	Monthly, by e-payment or otherwise up to 25 <sup>th</sup> of the succeeding month	Form-III-A  (amended)
----------	--	---	---	-----------------------------

prescribed for him in clause (1), (2), (3), (4), or clause (5), as the case may be, shall file return in Form-III-A (amended)

Information Technology Act, 2000

(2) Online on the website of the department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues

(3) If filed otherwise-

duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.

<b>Class of Dealers or persons</b>	<b>Submission of annual return</b>	<b>Payment of differential amount of tax, interest, composition money, late fee or TDS if any</b>	<b>Prescribed form for the annual return</b>
------------------------------------	------------------------------------	---	--









**Sl.**

**No**

- |    |   |   |   |                   |
|----|---|---|---|-------------------|
| 1. | Dealers having GTO of more than 50 lakhs. | Return shall be filed on or before December 31 <sup>st</sup> in the succeeding assessment year in one of the following ways :-  | e-payment or otherwise before submission of the annual return | Form-IV (amended) |
|    |   | (1) Online on the official website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000 |   |                   |
|    |   | (2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other                               |   |                   |

dues

- (3) If filed otherwise-duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.

2. Dealers	Return shall be filed on or before December 31 <sup>st</sup> in the succeeding assessment year in one of the following ways :-	e-payment or otherwise before submission of the annual return	Form-IV (amended)
having GTO up to 50 lakhs.			

- (1) Online on the official website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000

- (2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues

- (3) If filed otherwise-

duly signed copy of the return and two copies of the “acknowledgement” along

with proof of payment or e-payment of tax or any other dues.

- |  |   |  |
|--|---|--|
| <p>3. Dealers who have opted for composition scheme under sub-section (1) of section 7 of the Act.</p> | <p>Return shall be filed on or before December 31<sup>st</sup> in the succeeding assessment year in one of the following ways :-</p> <p>(1) Online on the official website of department with digital signature of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000</p> <p>(2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the “acknowledgement” with the proof of payment or e-payment of tax or any other dues</p> <p>(3) If filed otherwise-</p> <p>duly signed copy of the return and two copies of the “acknowledgement” along with proof of payment or e-payment of tax or any other dues.</p> | <p>e-payment or otherwise before submission of the annual return</p> <p>Form-IV(c)<br/>(amended)</p> |
|--|---|--|

- |    |  |   |   |                              |
|----|--|---|---|------------------------------|
| 4. | Dealers/<br>persons<br>carrying on<br>business of<br>transfer of<br>property in<br>goods<br>involved in<br>the execution<br>of works<br>contract | Return shall be filed on or before<br>December 31 <sup>st</sup> in the<br>succeeding assessment year in<br>one of the following ways :-<br><br>(1) Online on the official website<br>of department with digital<br>signature of the dealer or the<br>person authorized to sign the<br>return, issued by the certifying<br>authority in accordance with<br>the provisions of Section 35 of<br>the Information Technology<br>Act, 2000<br><br>(2) Online on the official website of<br>department without digital<br>signature, a duly signed<br>electronically generated hard<br>copy of the return and the<br>“acknowledgement” with the<br>proof of payment or e-<br>payment of tax or any other<br>dues<br><br>(3) If filed otherwise-<br><br>duly signed copy of the return<br>and two copies of the<br>“acknowledgement” along<br>with proof of payment or e-<br>payment of tax or any other<br>dues. | e-payment or otherwise<br>before submission of<br>the annual return | Form-IV (B)<br><br>(amended) |
| 5. | Persons<br>responsible<br>for making<br>deduction  | Return shall be filed on or before<br>December 31 <sup>st</sup> in the succeeding<br>assessment year in one of the<br>following ways :-   | e-payment or otherwise<br>before submission of<br>the annual return | Form-IV (A)<br><br>(amended) |

under the provisions of section-35 of the Act.

Explanation- if such person is a registered dealer he, in

addition to the return prescribed for him in clause 1,2,3,4, or 5 as the case may be, shall file return in Form-IV(A)

(amended)

(1) Online on the official website of department with digital signature, of the dealer or the person authorized to sign the return, issued by the certifying authority in accordance with the provisions of Section 35 of the Information Technology Act, 2000

(2) Online on the official website of department without digital signature, a duly signed electronically generated hard copy of the return and the "acknowledgement" with the proof of payment or e-payment of tax or any other dues

(3) If filed otherwise-

duly signed copy of the return and two copies of the "acknowledgement" along with proof of payment or e-payment of tax or any other dues.

Provided that an annual return filed without furnishing the prescribed details along with supporting documents shall not be accepted;

Provided further that, the commissioner may, by a general order, make it mandatory for a class of dealers or persons or for all dealers to file annual return online and to pay

due tax, composition money, fee, TDS, interest or any other amount electronically and may also from time to time issue necessary instructions regarding filing of Annual Return.

- (7) Every dealer shall, for the assessment year, submit to the assessing authority in addition to periodical returns, an annual return of his turnover, amount of differential tax, if any, interest, composition money or fee due from him, in the manner prescribed in sub-rule (6) and the differential amount of tax, fee or other dues complete in all material particulars, as per the provisions of section 25 of the Act and rule (5) of the Uttarakhand Central Sales Tax Rules, 2006, in the prescribed method including electronic methods, on or before December 31 in the succeeding assessment year, provided that a dealer who ceases to carry on business during the course of a financial year shall file the final return in Form IV(amended) for the period of his business during the relevant year within 60 days from the date of cessation of business. containing such information, particulars and annexure as may be prescribed, accompanied by supporting documents, including.
- (a) computation of his own assessment of amount of tax due from him on the basis of such return including claim for input tax credit;
  - (b) such declarations, certificates, and other evidences on which the dealer relies in support of his claim of exemption, concession or rebate of tax declared in the computation of his own assessment of amount of tax due from him;
  - (c) proof of payment of the additional amount of tax and interest due as per his own computation;
  - (d) proof of tax if any claimed to have been deducted at source;
  - (e) proof of payment of late fee, if any, and the satisfactory reason for the delay in case such return is not filed within the prescribed time;
  - (f) a true copy of the audit report as required under section 62 of the Act; and
  - (g) such other particulars, documents and statements as may be prescribed.
- (8) If annual return is not filed within the time prescribed in sub-rule(1) and the dealer applies for the extension for time, he shall pay late fee in the following manner-

<b>Sl.no</b>	<b>Period of delay and amount of the late fees</b>
<b>1.</b>	Rs. 200, for a week or part thereof till the date of filing of the return.

Provided that if the annual return is not filed up to 30<sup>th</sup> June of the succeeding assessment year with late fee, the dealer shall not get the benefit of deemed assessment as per the provisions of sub-section (3) of Section 25.

- (9) Every dealer shall include the turnover of all the branches of his business in the State of Uttarakhand in the returns submitted for the principal place of business and shall send intimation thereof to each assessing authority concerned.
- (10) Every return under these rules shall be signed and verified by the person authorized to sign the application for registration under sub-rule (1) of rule 7.
- (11) As per the provisions of Section 25 of the Act selection of dealer/s for scrutiny and thereafter selection for assessment, shall be made in the manner as may be prescribed by the Commissioner.

8-

**Addition of a new sub-rule in rule 19 (Manner of payment)**

In rule 19 of the "Principal Rules", after sub-rule (8), a new sub-rule shall be added; as follows-

- "(9)(a)** Any amount payable under the Act or Rules may be paid electronically. For the purpose of e-payment an e-challan in Form-VI **(Amended)** shall be used. It shall be made available on the website of the Department.
- (b)** After e-payment a Challan Identification Number (CIN) shall be generated. The CIN shall be mentioned in the appropriate column of the relevant return.
- (c)** The Commissioner may, from time to time, issue necessary instructions regarding e-payment".

9-

**Substitution of rule 21(Tax Deduction at Source):-**

For the existing rule 21 of the said "Principal Rules" given in column-1 below, the following rule 21 given in column-2 shall be substituted; namely-

Column-1	Column-2
Existing rule	Rule as hereby substituted

**21: Provisions relating to Tax Deduction at source :**

- (1) Every dealer or person liable to recover tax by way of tax deduction at source under the provisions of section 35 of the Act, shall submit to the Assessing Authority for the quarter ending June 30, September 30, December 31 and March 31 within a month of the expiry of the quarter concerned, a return in Form III (A) and the detailed information in respect of such payments and deductions in Annexure I thereof.
- (2) Such dealer or person shall submit to the Assessing Authority, in addition to returns for the tax periods, an annual return of his turnover in Form IV (A) on or before December 31 in the succeeding assessment year, accompanied by proof of payment of the additional amount of tax admitted as due and interest thereon and such other particulars, documents and statements as may be prescribed:

Provided that a dealer who ceases to carry on business during the course of a financial year, shall file the final return in Form IV(A) for the period of his business during the relevant year within 60 days from the date of cessation of business;

Provided further that the Assessing

**21. Tax Deduction at Source and Allotment of TDAN:**

- (1) Every person or dealer, other than a registered dealer, responsible for making tax deduction at source in accordance with the provisions of section 35, shall apply online or otherwise in **Form 1(B)(amended)** to the assessing authority / or any other officer authorised by the Commissioner, for allotment of Tax Deduction Account Number (TDAN).

Provided that a person, other than a registered dealer responsible for making deduction at source as per the provisions of Section-35 shall be allowed 30 days time from the date from which **such** person is first liable to make such deduction, to obtain a TDAN.

Provided further that, the person, other than a registered dealer, who is responsible for making tax deduction at source as per the provisions of Section 35 and is already deducting the tax at source, shall apply for TDAN within a period of 30 days from the commencement of the above provisions.

- (2) In case of a department of a State Government or the Central Government; or a Corporation or a Local Body such application shall be made and signed by the person described in sub-rule (1) of rule 7 and accompanied by an authority letter given by the head of the office in the name of the applicant if the application is signed by a person other than the head of the office.
- (3) If the assessing authority or any other

Authority may for adequate reasons to be recorded in writing, extend the time for filing such return.

- (3)** (a) Such dealer or a person shall issue to the dealer or the person concerned from whom tax has been deducted, a certificate in Form VIII regarding the amount of tax deducted.

(b) This Form, in duplicate, shall be issued by the Assessing Authority to the dealer/person who is liable to deduct tax at source. Such dealer / person shall issue the Original copy to the dealer / person from whom tax has been deducted.

(c) The Assessing Authority on receipt of the Original copy, shall treat the amount to have been deposited by the dealer / person in whose favour the certificate has been issued.

officer authorised by the Commissioner, after examining the application and making such enquiry as he may deem fit, is satisfied that the particulars furnished are correct and complete he shall allot a Tax Deduction Account Number and issue a Certificate to this effect to such person in the prescribed form.

- (4)** Every TDAN certificate, granted under sub-rule (3) shall comprise of such number of numeric or alpha-numeric digits as may be determined by the Commissioner.

- (5)** Every dealer or person liable to tax or liable to deduct tax at source under the provisions of section 35 of the Act, shall submit to the assessing authority periodical returns and annual return in the manner prescribed in rule 11.

Provided that a dealer or a person who ceases to carry on business during the course of a financial year, shall file the final return in Form IV(A) (amended) for the period of his business during the relevant year within 60 days from the date of cessation of business;

- (6)** (a) Such dealer or person shall issue to the dealer or person from whom tax has been deducted, a certificate in Form VIII (amended) regarding the amount of tax deducted. The TDAN of the person liable to deduct tax at source and the TIN of the dealer from whom deduction has been made shall be mentioned on such TDS certificate.

(b) This Form, in duplicate, shall be issued by

the assessing authority to the dealer/ person who is liable to deduct tax at source. Such dealer / person shall issue the Original copy to the dealer / person from whom tax has been deducted.

(c) The assessing authority on receipt of the Original copy of such certificate, shall treat the amount to have been deposited by the dealer / person in whose favour the certificate has been issued provided the certificate is complete and the Tax Deduction Account Number (**TDAN**) of the dealer/ person and the Taxpayer Identification Number (**TIN**) of the dealer/ person from whom deductions have been made, are clearly mentioned in such TDS certificate.

**10- Addition of new sub-rules in rule 23 (Issue and submission of Declaration Forms to purchase goods**

In rule 23 of the “Principal Rules”, after sub-rule (17), the following new sub-rules shall be added; namely-

- (18)** The Commissioner may authorise the class of the assessee who will be allowed to download Form-XI prescribed under sub-rule (1) of this Rule from the departmental website.
- (19)** For the purpose of sub-rule (18) the Commissioner shall prescribe the series and serial nos. of Form XI which may be downloaded. Downloading of Form shall be permissible only for the invoices which are uploaded along with return in the prescribed Form 17(XI).
- (20)** The declaration forms for purchase of raw material (Form- XI) downloaded as per sub-rule (19) shall be signed by the assessed himself or in case of firm, company etc. by the signatory authorized for this purpose and the specimen signature shall be furnished to the Commissioner and the assessing authority.

**(21)** All other provisions of this Rule shall also apply to the downloaded Declaration Forms for the purchase of raw material from registered dealers as they apply to the Declaration Form (Form- XI) received from the office of the assessing authority.

<b>11- Substitution of Rule 43(Special provision for refund)</b>	For the existing rule 43 of the said “Principal Rules” given in column-1 below, the following rule 43 given in column-2 shall be substituted; namely-
--	---

Column-1	Column-2
Existing rule	Rule as hereby substituted
<b>43: Special provision for Refund :</b>	<b>43. Special Provision for refund/ e-refund:</b>
Refund shall be made through cheque to a dealer or a class of dealers, as may be notified by the Government, subject to such conditions and restrictions, and in such manner, as may be specified in such notification.	<p><b>(1)</b> Refund may be made through cheque to a dealer or a class of dealers, as may be notified by the Government, subject to such conditions and restrictions, and in such manner a may be specified in such notification.</p> <p><b>(2)</b> Refund may also be made through electronic system. State Government may from time to time notify the class or classes of dealers eligible for refund due under the Act through electronic system, provided that e-refund facility will not be applicable for the refund under the old Act.</p> <p><b>(3)</b> Commissioner may, by notification issue instructions, from time to time regarding e-refund.</p>

<b>12- Amendment and addition of clauses in rule 47 (Method of</b>	In rule 47 of the “Principal Rules” , for clause (b) of the existing sub-rule(1) given in column-1 below, clause (b) given in column-2 shall be substituted and after clause (b) of sub-rule (1) clause (c) and clause
--	--

**Service)** (d) shall be added; namely-

	<b>Column-1</b>	<b>Column-2</b>
	<b>Existing clause (b)</b>	<b>Clause (b) as hereby substituted</b>
	(b) by registered post:	(b) by registered post or by speed post:
		(c) by such courier services as may be approved
		by the commissioner; or
		(d) by transmission of documents electronically
		including fax message or e-mail.
13- <b>Substitution of rule 53 (Tax Audit)</b>	For the existing rule 53 of the said "Principal Rules" given in column-1 below, the following rule 53 given in column-2 shall be substituted; namely-	

	<b>Column-1</b>	<b>Column-2</b>
	<b>Present rule</b>	<b>Hereby substituted rule</b>
	<b>53. Tax Audit from the level of Assessing Authority:</b>	<b>53. Tax Audit from the level of</b>
	<b>(1)</b> For the purpose of audit under sub-section 8 of	<b>Assessing Authority:</b>
	section 25 of the Act selection of the dealers shall	For the purpose of Tax audit under sub-
	be made from among the following –	section (8) of section 25 of the Act, the
	(a) Dealers who have not submitted the	selection of dealer or dealers shall be
	periodical return till the last date prescribed	made in the manner as may be notified
	for submitting the next return.	by the Commissioner.
	(b) In the cases where the Assessing Authority	Provided that, for the purpose of
	prime-facie is not satisfied with the	tax audit, every year a minimum five
	correctness of any return, deductions or	percent and maximum ten percent
	other claims or the turnover declared.	dealers shall be selected from the total
	(c) Dealers who are selected by the	number of registered dealers.
	Commissioner on the basis of any criteria or	

random selection.

(d) Dealers in respect of whom the Commissioner has reason to believe that it is necessary to conduct detailed scrutiny of their books of account or stock.

**(2)** Notice to be given by the officer conducting audit shall be issued in form XXXI.

**By Order,**

**(Alok kumar Jain)**

**Principal Secretary, Finance.**