

No. 103/XXXVI(3)/2014/21(1)/2014

Dated Dehradun, March 04, 2014**NOTIFICATION****Miscellaneous**

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 Uttarakhand Value Added Tax (Amendment) Act, 2014**' (Adhiniyam Sankhya 12 of 2014).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 03 March, 2014.

THE UTTARAKHAND VALUE ADDED TAX (AMENDMENT) ACT, 2014

(Act No. 12 of 2014)

An

Act

Further to amend The Uttarakhand Value Added Tax Act, 2005-

Be it enacted by the Uttarakhand State Legislative Assembly in the Sixty fifth year of the Republic of India, as follows :-

Short title and commencement

1. (1) This Act may be called The Uttarakhand Value Added Tax (Amendment) Act, 2014.
- (2) It shall come into force at once.

Amendment of Section 25

2. In the Uttarakhand Value Added Tax Act, 2005, (hereinafter referred to as the "Principal Act") after section 25 of the Uttarakhand VAT Act, section 25-A shall be added as follows; namely :-

25-A Deemed Assessments in Certain Cases:

- (1) With the objective to dispose of a large number of pending annual assessments in which relatively smaller amount of turnover or tax is involved, notwithstanding anything contained in this Act, it is hereby provided that Commissioner may, by notification declare that the registered dealers, as listed in such notification, are deemed to have been self assessed, under The Uttarakhand

VAT Act, 2005 or under sub-section (2) of section 9 of The Central Sales Tax Act, 1956 read with The Uttarakhand VAT Act for the assessment year as mentioned in such notification, on the basis of;

- (a) the tax liability admitted in all the periodical returns, in the cases where all the periodical returns are filed but annual return is not filed till the date of commencement of the provisions of this section; and
- (b) the tax admitted in the annual return, in the case where any or all of the periodical returns are not filed but annual return is filed till the date of commencement of the provisions of this section; and
- (c) the tax admitted in the annual return, in the case where all of the periodical returns and annual return are filed till the date of commencement of the provisions of this section:

Provided that-

- (i) assessment of such dealer is pending and is not related to the assessment years other than 2011-12 or 2012-13; and
- (ii) the "Annual Gross Turnover" of such dealer in the related assessment year is not more than Rs. 1 crore. However there shall be no such limit for the dealer who has exclusively dealt in the Special Category Goods as specified in schedule III at serial no. 2, 3 or 8, and sold it after purchase from registered dealers within the State; and
- (iii) where any exemption, concession or rebate of tax under the provisions of the Central Sales Tax Act, 1956 or Uttarakhand VAT Act, 2005 is claimed, the annual return and the required declarations, certificate or other evidence in support of such claim are submitted as per provision of the related Act and Rules made there under; and
- (iv) any appeal under Section 51 or Section 53 or any writ against any order or notice of the assessing officer under any section of the Act, related to such assessment year is not filed.

Provided further that-

- (i) such dealer has not made any transaction of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract; and
- (ii) such dealer has not made any transaction of sale of "iron and steel" or "edible oil" to a registered dealer within the state or outside the state; and
- (iii) such dealer has not made any sale, after purchase, of bricks or any kind of minor minerals;

(iv) *such dealer has not sold any Timber product, the rate of tax on which is either zero or less than the general rate of VAT on Timber and which is made of such timber which is imported from outside the State or purchased from within the State on a concessional VAT rate; and*

(v) *such dealer has not claimed a Refund of more than Rs. 5000.*

(2) Deemed assessment under sub-section(1) cannot be made a ground for any legal dispute, in any other assessment of the same dealer or in any assessment of any other dealer, regarding the rate of tax on a particular commodity, certain transaction being a transaction of sale of goods or service, certain transaction being an inter-state sale or intra-state sale or certain transaction being inter-state sale, consignment/ stock transfer etc.

(3) No proceedings for imposing or realising penalty or late fees for not filling or late filing of return or not depositing the admitted tax within prescribed time shall be initiated in the cases notified under sub-section (1) and if already initiated shall be dropped. However, the tax admitted or interest due, if not deposited shall be realised as per provisions of the Act.

(4) After the issue of the notification as provided in sub-section (1) if, on the basis of scrutiny or any information received, the assessing officer is satisfied that the tax liability in any case related to any assessment year exceeds the admitted tax liability by Rs.5000 or more, the case for such an assessment year may be opened, with the permission of the Commissioner or the officer not below the rank of Joint Commissioner authorised for this purpose by the Commissioner, for reassessment after examining the books of accounts and the related documents and notwithstanding anything contained in this Act the limit for opening such case for reassessment shall not be more than 5 year after the close of such assessment year and the limit for finalizing such reassessment shall not be more than one year from the date on which the case is opened.

(5) No appeal under the Act shall lie against any decision under sub-section (4) for opening any case for reassessment.

(6) "Annual gross turnover", for the purpose of clause (ii) of sub-section (1), shall be the sum of :

The State Transactions as under:

- (a) taxable sales of goods within the State;
- (b) taxable purchase under sub-section(10) of section 3 of the Act;
- (c) non taxable sales of goods listed in sch.-I of clause (a) of sub-section(2) of section 4 of the Act;
- (d) non taxable sales of goods (as per other provisions of the Act); and

The Inter-state Transactions as under:

- (a) taxable inter-state sale of goods;
- (b) non taxable inter-state sale of goods listed in sch.-I of clause (a) of sub-section(2) of section 4 of the Act;
- (c) non taxable inter-state sale (as per other provisions of the Central Sales Tax Act, 1956);
- (d) turnover of export out of the Country;
- (e) value of goods stock transferred/ consigned to outside the State.

(7) To carry out the objective and purpose of this section Commissioner may, if required, issue necessary instructions or clarifications so that, due to minor omissions or errors on the part of any dealer, the benefit of the provisions of this section could not be denied.

**Amendment of
Section 74**

3. In sub-clause(ii) of clause (d) of sub-section (1) of section 74 of the "Principal Act", for the existing clause, the following clause shall be substituted; namely-

Existing clause		Hereby substituted clause	
when addressed to any other officer or authority.	Ten rupees	when addressed to any other officer or authority	(a) Ten rupees (b) no fee, where such application is submitted online.

By Order,

K. D. BHATT,
Principal Secretary.