No. 332/XXXVI(3)/2015/63(1)/2015
Dated Dehradun, November 17, 2015

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) Bill, 2015'** (Adhiniyam Sankhya 21 of 2015).

As Passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 09 November, 2015.

THE UTTARAKHAND VALUE ADDED TAX (AMENDMENT) ACT, 2015

(Act No. 21 of 2015)

An

Act

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

(Be it enacted by the Uttarakhand Legislative Assembly in the Sixty sixth 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, 2015.

(2) This shall come into force at once

Amendment in Section 48

2. In Section 48 of the Uttarakhand Value Added tax Act, 2005(hereinafter referred to as the Principal Act), the following sub-section (1), (2) and sub-section (3) shall be amended; namely-

48. Import of Goods into the State against Declaration:

(1) With a view to prevent or check avoidance or evasion of tax or any attempt of avoidance or evasion of tax , it is hereby provided that any person or dealer (hereinafter in this section referred to as importer), who intends to bring, import or otherwise receive, into

the state from any place outside the state, any goods other than the goods specified in schedule (I) referred to in clause (a) of subsection (2) of section 4 exceeding such quantity or measure or of such value as may be notified by the State Government in that behalf, for sale, use, consumption or other disposal shall obtain a prescribed form of declaration/ e-declaration or certificate/ e-certificate; in prescribed manner and containing such informations as may be prescribed.

Provided that the importer who intends to bring, import or otherwise receive such goods otherwise than in connection of business, he may, at his option, in the like manner obtain the prescribed form of certificate/e- certificate.

Provided further that commissioner may by a notification make it mandatory/ optional for a class of dealers or all dealers to apply and obtain such online declaration in prescribed manner and use them in accordance with the Act and the rules made thereunder. Such declaration, in this chapter, shall be referred to as "e-declaration".

(2) Where such goods are consigned by road-

(a) The importer shall obtain the prescribed 'declaration'/ e-declaration in prescribed manner, and shall cause the following documents to be carried with the goods in movements;

(i) Such declaration, duly filled and signed, in duplicate, the required details of which are entered in the online submitted trip sheet as provided in section 48A;

Provided that where e-declaration is used, the required details of such declaration should be duly filled online, and entered in the online submitted trip sheet as provided in section 48A. The copy of such e-declaration need not to be carried with the goods;

(ii) Copy of the trip sheet prepared and submitted in the manner as provided in section 48A containing the required information including the required details of such declaration /e-declaration.

(iii) Invoice, Challan or like other documents related to such goods.

(iv) G.R./Billty or other like document of title of goods in movement; and also cause to produce these documents before the officer authorized under subsection (1) or subsection (2) of section 42 at any place, if so required by such officer.

(b) The importer shall preserve the copies of declaration and other documents delivered to him or his agent under clause (a) for such period as may be prescribed and produce them before the assessing authority in a manner and within a time as may be prescribed by the Commissioner.

After clause (b) of sub-section (2), the following clause shall be added; namely –

(c) If, at any stage, the officer authorized under sub section (1) and sub section (2) of Section 42 is satisfied, after giving the owner of the goods an opportunity of being heard, that the goods referred to in previous sub section were transported without online submitting "Trip-Sheet" in the prescribed form and manner or without carrying copy of such "Trip-Sheet", and that, such goods are;

(i) The goods other than the goods specified in schedule (1) referred to in clause (a) of sub-section (2) of Section-4; and

(ii) Such goods were not meant for personal use or consumption; it shall be deemed that such goods were so transported by the owner of the goods in an attempt to evade assessment or payment of tax due or likely to be due under this Act.

(3) Where such goods are brought into the State as personal luggage, the person bringing them shall carry with him the declaration in the prescribed form duly filled in and signed by the importer and the importer shall submit the same for endorsement by the officer authorised by the Commissioner in this behalf in a manner and with in a time as may be prescribed by the Commissioner,

Provided that where e-declaration is used, the required details of such declaration should be duly filled online, and entered in the online submitted form, as prescribed by the Commissioner on the official website of the department, the copy of such e-declaration need not to be carried with the goods and dealer shall be deemed to have compiled with the requirement of endorsement of e-declaration form, made above.

Addition of a new proviso after the existing first proviso of clause (b) of sub-section (1) of Section 49

3. In Section 49 of the Principal Act after the existing first proviso of clause (b) of Sub-Section (1), the following new proviso shall be added; namely -

"Provided further that where e-declaration is used, the required details of such declaration should be duly filled online, and entered in the online submitted form, as prescribed by the Commissioner on the official website of the department, the copy of such e-declaration need not to be carried with the goods.

By Order,

JAI DEO SINGH,
Principal Secretary.