धारा 62 की उपधारा (1) एवं (3) का संशोधन

5. "मूल अधिनियम" की धारा 62 की वर्तमान उपधारा (1) एवं उपधारा (3) निम्न प्रकार संशोधित कर दी जायेगी; अर्थात् –

(1) उपधारा (1) में शब्दावली "रूपये एक करोड़" के स्थान पर शब्दावली "रूपये पाँच करोड़" रख दी जायेगी।

(2) उपधारा (3) में शब्दावली "चालीस लाख से अधिक किन्तु रूपये एक करोड़ से अनधिक" के स्थान पर शब्दावली "एक करोड़ रूपये से अधिक किन्तु रूपये पाँच करोड से अनधिक" रख दी जायेगी।

आज्ञा से,

रमेश चन्द्र खुल्वे,
प्रमुख सचिव।

No. 231/XXXVI(3)/2016/52(1)/2016
Dated Dehradun, August 10, 2016

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, (Second Amendment) Bill, 2016'** (Adhiniyam Sankhya 19 of 2016).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 05 August, 2016.

THE UTTARAKHAND VALUE ADDED TAX (SECOND AMENDMENT) ACT, 2016

(Act no. 19 of 2016)

An

Act

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

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

Short title and commencement

1. (1) This Act may be called The Uttarakhand Value Added Tax, (Second Amendment) Act, 2016.

(2) It shall come into force at once.

Insertion of Section 31

2. After the existing section 30 of the Uttarakhand Value Added Tax Act, 2005,(hereinafter referred to as the "Principal Act"), the following section shall be inserted ; namely –

31. Power to set aside an Order of Assessment :

(1) In any case in which an order of assessment or reassessment or order of penalty is passed ex- parte, the dealer may apply to the Assessing Authority within thirty days of the service of the order to set aside such order and reopen the case; and if such officer is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, he may set aside the order and reopen the case for hearing;

Provided that no such application for setting aside such ex-parte order shall be entertained unless the dealer has submitted all periodical returns and Annual Return completely and correctly and it is accompanied by satisfactory proof of the payment of the amount of tax admitted by the dealer to be due;

Provided further that in such case, the application for setting aside an ex-parte order, shall be entertained only once.

Provided further that if an ex-parte order is served on or after 2nd March, 2016 and an application under this Section is submitted before the expiry of 30 days from the date of service of order or before 30 days of the issuance of this notification, whichever is later, the application to set aside such ex-parte order shall be entertained provided that the application submitted fulfills all the conditions laid down under this sub-section.

(2) Where an assessment order under Section 24 is passed ex-parte the dealer may apply to the Assessing Authority within thirty days of the service of the order, to set aside such order and if such authority is satisfied that the dealer has filed the return and deposited the tax due according to the retun within thirty days from the last day prescribed for filing such return, it may modify or set aside such order and also the demand notice, if any, issued thereunder.

Provided that in such case, the application for setting aside an ex-parte order, shall be entertained only once.

Provided further that if an ex-parte order is served on or after 2nd March, 2016 and an application under this Section is submitted before the expiry of 30 days from the date of service of order or before 30 days of the issuance of this notification, whichever is later, the application to set aside such ex-parte order shall be entertained provided that the application submitted fulfills all the conditions laid down under this sub-section.

(3) If a dealer is granted an eligibility certificate under Section 4-A of the Uttarakhand (The Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 for the period for which an order of assessment or reassessment or an order in appeal has been passed prior to the grant of eligibility certificate, such order may be set aside either on its own or on the application of the dealer, by Assessing or Appellate Authority having jurisdiction within one year of receipt by him of the copy of the order granting such eligibility certificate and a fresh order may be passed according to law;

Provided that where the application under this section has been made by the dealer within the period aforesaid, it may be disposed of even beyond such period.

Insertion of Section 32(6)

3. After the existing sub-section (5) of section 32 of the "Principal Act", the following sub-section shall be inserted; namely–

(6) If an order of assessment or reassessment for any assessment year is set aside under Section 31, a fresh order of assessment or reassessment for that year may be made within three month from the date on which such earlier order was set aside.

Amendment in Section 61

4. For the sub-section (1) of Section 61 of the "Principal Act", the following sub-section shall be substituted; namely –

(1) Every dealer shall preserve all accounts required to be maintained by him in the course of his business, including sale invoices, debit credit memos and vouchers relating to productions, stocks, purchases, deliveries and sales, for a period of six years after the close of the assessment year to which they relate or till the assessment or reassessment or any other proceedings under the act for such assessment is completed, whichever is later.

Amendment of sub-section (1) and sub-section (3) of Section 62

5. The existing sub-section (1) and sub-section (3) of Section 62 of the "Principal Act" shall be amended as follows; namely-

(1) In sub-section (1), the words "one crore rupees" occurring the words "five crore rupees" shall be substituted.

(2) In sub-section (3), the words "exceeds forty lakh rupees but does not exceed one crore rupees" occurring the words "exceeds one crore rupees but does not exceed five crore rupees" shall be substituted.

By Order,

RAMESH CHANDRA KHULBE,
Principal Secretary.

कारण एवं उद्देश्य

अधिसूचना संख्या 103/XXXVI(3)/2016/15(1)/2016 दिनांक 31 मार्च, 2016 द्वारा उत्तराखण्ड मूल्य वर्धित कर(संशोधन) अधिनियम, 2016 अधिसूचित किया गया था। इन संशोधनों में धारा 31 को समाप्त कर दिया गया था। धारा 32(6) को भी धारा 31 से संबंधित होने के कारण समाप्त किया गया था। इसके अतिरिक्त धारा 61 के अन्तर्गत व्यापारी के लेखे रखे जाने की अवधि 6 वर्ष से बढ़ाकर 8 वर्ष कर दी गयी थी। उक्त संशोधन के संबंध में विभिन्न व्यापारिक, औद्योगिक व अधिवक्ता संघों द्वारा प्रत्यावेदन दिए गए, जिसमें उनके द्वारा धारा 31 को पुनर्स्थापित किए जाने व लेखे रखे जाने की अवधि को पुनः 6 वर्ष रखे जाने की प्रार्थना की गयी है। उक्त प्रत्यावेदनों पर सम्यक् विचार किए जाने के उपरान्त इन संगठनों को सुविधा प्रदान किए जाने के उद्देश्य से उत्तराखण्ड मूल्य वर्धित कर अधिनियम, 2005 में निम्नलिखित संशोधन प्रस्तावित हैः—

1— धारा 31 को पुनर्स्थापित किया जा रहा है, जिसके अन्तर्गत एक पक्षीय रूप से निस्तारित वादों को कर निर्धारण अधिकारी द्वारा पुनः सुनवायी हेतु खोला जा सकेगा किन्तु यह प्रतिबन्ध रखा गया है कि इस निमित्त धारा 31 का उपयोग एक ही बार किया जा सकेगा।

2— धारा 31 के पुनर्स्थापित होने के कारण इससे संबंधित धारा 32(6) भी पुनर्स्थापित किया जा रहा है, किन्तु धारा 31 के अन्तर्गत उस वर्ष के लिए कर निर्धारण या पुनः कर निर्धारण का नया आदेश तीन माह के भीतर करना होगा।

3— धारा 61 के अन्तर्गत लेखे रखे जाने की वर्तमान 08 वर्ष की समय—सीमा पुनः 6 वर्ष किया जाना प्रस्तावित है।

4— धारा 62 की उपधारा (1) के अन्तर्गत वर्तमान में निर्धारित मौद्रिक सीमा 'रूपया एक करोड़ से अधिक' के स्थान पर 'रूपया पाँच करोड़ से अधिक' किया जाना प्रस्तावित है इससे कम टर्नओवर वाले ब्यौहारियों को वैट ऑडिट रिपोर्ट प्रस्तुत करने की बाध्यता से राहत मिलेगी।

5— धारा 62 की उपधारा (3) के अन्तर्गत वर्तमान में निर्धारित मौद्रिक सीमा 'रूपया चालीस लाख से अधिक एवं एक करोड़ से अनधिक' के स्थान पर 'रूपया एक करोड़ से अधिक एवं पाँच करोड़ से अनधिक' किए जाने का प्रस्ताव है इससे ऑडिटेड बैलेंस शीट की सीमा आयकर अधिनियम के प्राविधानों के अनुरूप हो जायेगी।

2— उक्त संशोधन हेतु प्रस्ताव "उत्तराखण्ड मूल्य वर्धित कर(द्वितीय संशोधन) विधेयक, 2016" विधेयक के रूप में सदन के विचारार्थ प्रस्तुत है।

डा0 इन्दिरा हृदयेश
वित्त मंत्री

पी0एस0यू0 (आर0ई0) 19 विधायी/421—2016—100+500 (कम्प्यूटर/रीजियो)।