

# **THE UTTARAKHAND VALUE ADDED TAX RULES, 2005**

## **2: Definitions:**

In these rules, unless the context otherwise requires-

**(1)"Act "**means the Uttaranchal Value Added Tax Act, 2005;

**(2)"Accountant"** means a Chartered Accountant, as defined in the Chartered Accountants Act, 1949 or a Cost Accountant as defined in the Cost and Works Accountants Act, 1959 or a member of an Association of Accountants recognized in this behalf by the Central Board of Revenue, or a person who has acquired any one of the following qualifications-

- (a) Senior All India Diploma in Commerce awarded by the All India Board of Technical Studies in Commerce, Business Administration and Economics of All India Council of Technical Education, provided that the Diploma holder took " Advanced Accountancy and Auditing " as his optional subject; or
- (b) Certificate of having passed the first examination conducted by the Central Government under the Auditor's Certificate Rules, 1932; or
- (c) A Degree of any Indian University incorporated by any law for the time being in force in Commerce, with Advanced Accountancy or Higher Auditing as one of the Subjects ;or
- (d) Certificate of having passed any other examination recognized by the State Government in this behalf,

**(3) "Additional Commissioner of Commercial Tax"** means any person appointed by the State Government, either by name or by virtue of his office, to perform the duties and exercise the powers of an Additional Commissioner and includes an Additional Commissioner (Executive), Additional Commissioner (Appeal), Additional Commissioner(Audit), Additional Commissioner (Headquarters).

*(substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008 as above and prior to the substitution this sub-rule read as under )*

*(3)" Additional Commissioner of Commercial Tax " means any person appointed by the State Government, either by name or by virtue of his office, to perform the duties and exercise the powers of an Additional Commissioner and includes an Additional Commissioner (Executive) and Additional Commissioner (Appeal);*

**(4) "Assessing Authority"** means any person appointed by the State Government or the Commissioner of Commercial Tax (hereinafter in these rules referred to as the Commissioner) to perform all or any of the functions, duties and exercise the powers of an Assessing Authority under the Act or the rules, and includes:

- (a) a Joint Commissioner (Assessment) of a region appointed by the State Government to perform the duties and exercise the powers of an Assessing Authority in such region;
- (b) a Deputy Commissioner (Assessment) of a range appointed by the State Government to perform the duties and exercise the powers of an Assessing Authority in such range;
- (c) an Assistant Commissioner of a circle/sector posted by the government or a Commercial Tax Officer appointed or posted by the Commissioner of Commercial Tax to such circle/sector to

perform the duties and exercise the powers of an Assessing Authority in such circle/sector ; and

(d) an officer authorized under sub-rule (3) of rule 5 of these rules;

**(5) "Assistant Commissioner"** means an Assistant Commissioner appointed by the State Government to perform the functions, duties and exercise the powers of an Assessing Authority and includes a Commercial Tax Officer appointed by the Commissioner;

*(substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008 as above and prior to the substitution this sub-rule read as under )*

*(5) "Assistant Commissioner" means an Assistant Commissioner appointed by the State Government to perform the functions, duties and exercise the powers of an Assessing Authority and includes a Commercial Tax Officer Grade- II appointed by the Commissioner;*

**(6) "Circle"** means a Commercial Tax Circle notified under these Rules and includes a sub- circle similarly notified ;

**(7) "Deputy Commissioner"** means any person appointed as such by the State Government, and includes a Deputy Commissioner (Administration), Deputy Commissioner (Check post), Deputy Commissioner ( Mobile Squad), Deputy Commissioner (Litigation), Deputy Commissioner (Enforcement), Deputy Commissioner (Special Investigation Branch) or a Deputy Commissioner (Assessment) appointed by the State Government;

**(8) "Joint Commissioner"** means any person appointed as such by the State Government, and includes a Joint Commissioner (Administration), Joint Commissioner (Appeals), Joint Commissioner(Check Post), Joint Commissioner (Collection), Joint Commissioner (Executive), Joint

Commissioner (Special Investigation Branch ), Joint Commissioner (Enforcement), or Joint commissioner (Assessment) appointed by the State Government;

**(9)" Lawyer"** means an Advocate , Vakil or Attorney of any High Court, a Barrister-at-law, a pleader, a mukhtar or a Revenue Agent;

**(10)"Range"** means the area within the jurisdiction of a Deputy Commissioner (Enforcement) or a Deputy Commissioner (Special Investigation Branch ), or a Deputy Commissioner (Check Post and Mobile Squad ), notified under sub-rule(1) of rule 3;

**(11) " Region"** means the area within the jurisdiction of a Joint Commissioner (Executive) or a Joint Commissioner (Appeals) or a Joint Commissioner (Special Investigation Branch ) or a Joint Commissioner (Enforcement ) or a Joint Commissioner (Assessment) notified under sub-rule(1) of rule3;

**(12)"Repealed Act"** means the Uttaranchal (the Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002;

**(13)"Repealed Ordinance"** means the Uttaranchal Value Added Tax Ordinance, 2005;

**(14)"Repealed Rules"** means the Uttaranchal Value Added Tax Rules, 2005 notified under section 71of Uttranchal Value Added Tax Ordinance, 2005;

*(substituted vide notification no.- 324/XXVII(8)/VITTA/2008 Dt. 14-05-2008 as above and prior to the substitution this sub-rule read as under )*

*(14)"Repealed Rules" means the Uttaranchal Value Added Tax Rules, 2005;*

**(15)"Repealed Trade Tax Rules"** means the Uttaranchal (the Uttar Pradesh Trade Tax Rules, 1948) Adaptation and Modification Order, 2002;

**(16)" State Representative "** means an officer not below the rank of an Assistant Commissioner authorized in writing by the Commissioner to represent, or argue the cases on behalf of the Commissioner or the committee constituted for disposal of application for grant of eligibility certificate before the Joint Commissioner (Appeals) or Additional Commissioner (Appeals) or the Tribunal, as the case may be :

Provided that in the case of temporary absence on leave or otherwise of the State Representative, an officer authorised in writing by the Additional Commissioner or by the Joint Commissioner (Executive) shall act as the State Representative;

**(17)" Section"** means a section of the Act;

**(18) " Treasury "** means a Government Treasury in Uttaranchal and includes a sub- treasury;

**(19) " Tribunal"** means an Appellate Tribunal constituted under the Act;

**(20)"Zone"** means the area within the jurisdiction of Additional Commissioner as notified under sub-rule (1) rule 3;

*(Sub-rule 20(A) was substituted and new sub-rule 20(B) has been **ADDED** by The Uttarakhand Value Added Tax (Amendment) Rules, 2010 vide Notification no.- 557/2010/181(120)/XXVII(8)/2008 Dated: 31 December, 2010 w.e.f. 31/12/2010 as below)*

**20(A) "e-payment or Online Payment"** means electronic transfer of funds from payer's bank account into the payee's bank account;

*Prior to the substitution sub-rule 20(A) read as under:*

*(Inserted vide notification- 381/XXVII(8)/Vanijya Kar(VAT)/2008 Dated: 18 August, 2008 as under)*

**20(A) “On Line Payment”** means 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;

**(21)** Words and expressions used but not defined in these rules and defined in the Act, shall have the same meanings respectively as assigned to them in the Act.