The UTTARAKHAND GST ACT

Section 3 - The Government shall, by notification, appoint the following classes Officers

1980. Act, 1980;
(29) competent authority means such authority as may be notified
by the Government;
(30) composite supply means a supply made by a taxable person
to a recipient consisting of two or more taxable supplies of goods or
services or both, or any combination thereof, which are naturally
bundled and supplied in conjunction with each other in the ordinary
course of business, one of which is a principal supply;
Illustration: Where goods are packed, and transported with insurance, the
supply of goods, packing materials, transport and insurance is a composite
supply and supply of goods is a principal supply.
(31) consideration in relation to the supply of goods or services or
both includes
(a) any payment made or to be made, whether in money or otherwise,
in respect of, in response to, or for the inducement of, the supply of
goods or services or both, whether by the recipient or by any other
person but shall not include any subsidy given by the Central
Government or a State Government;
(b) the monetary value of any act or forbearance, in respect of, in
response to, or for the inducement of, the supply of goods or services or
both, whether by the recipient or by any other person but shall not
include any subsidy given by the Central Government or a State
Government:
Provided that a deposit given in respect of the supply of goods or
services or both shall not be considered as payment made for such supply
unless the supplier applies such deposit as consideration for the said
supply;
(32) continuous supply of goods means a supply of goods which
is provided, or agreed to be provided, continuously or on recurrent
basis, under a contract, whether or not by means of a wire, cable,
pipeline or other conduit, and for which the supplier invoices the
recipient on a regular or periodic basis and includes supply of such
goods as the Government may, subject to such conditions, as it may,
by notification, specify;
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The Uttarakhand Goods And Services Tax Act, 2017
(33) continuous supply of services means a supply of
services which is provided, or agreed to be provided,
continuously or on recurrent basis, under a contract, for a period
exceeding three months with periodic payment obligations and
includes supply of such services as the Government may,
subject to such conditions, as it may, by notification, specify;
(34) conveyance includes a vessel, an aircraft and a vehicle;
23 of 1959. (35) cost accountant means a cost accountant as defined in

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[clause (b)] of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;

(36) Council means the Goods and Services Tax Council established under article 279A of the Constitution;

(37) credit note means a document issued by a registered person under sub-section (1) of section 34;

(38) debit note means a document issued by a registered person under sub-section (3) of section 34;

(39) deemed exports means such supplies of goods as may be notified under section 147;

(40) designated authority means such authority as may be notified by the Commissioner;

21 of 2000. (41) document includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000;

(42) drawback in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;

(43) electronic cash ledger means the electronic cash ledger referred to in sub-section (1) of section 49;

(44) electronic commerce means the supply of goods or services or both, including digital products over digital or electronic network;

(45) electronic commerce operator means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;

(46) electronic credit ledger means the electronic credit ledger referred to in sub-section (2) of section 49;

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1 Subs. by section 2 (e) of Uttrakhand. Act no. 31 of 2018.

(47) exempt supply means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

(48) existing law means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by the Legislature or any Authority or person having the power to make such law, notification, order, rule or regulation;

(49) family means,

(i) the spouse and children of the person, and

the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;

(50) fixed establishment means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;

(51) Fund means the Consumer Welfare Fund established under
section 57;
(52) goods means every kind of movable property other than
money and securities but includes actionable claim, growing crops,
grass and things attached to or forming part of the land which are
agreed to be severed before supply or under a contract of supply;
(53) Government means the Government of Uttarakhand
(54) Goods and Services Tax (Compensation to States) Act means
the Goods and Services Tax (Compensation to States) Act, 2017;
(55) goods and services tax practitioner" means any person who has
been approved under section 48 to act as such practitioner;
80 of (56) "India" means the territory of India as referred to in article 1 of
1976 the Constitution, its territorial waters, seabed and sub-soil underlying
such waters, continental shelf, exclusive economic zone or any other
maritime zone as referred to in the Territorial Waters, Continental
Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976,
and the air space above its territory and territorial waters;
(57) Integrated Goods and Services Tax Act means the Integrated
Goods and Services Tax Act, 2017;
(58) integrated tax means the integrated goods and services tax
levied under the Integrated Goods and Services Tax Act;

(59) input means any goods other than capital goods used or intended
to be used by a supplier in the course or furtherance of business;
(60) input service means any service used or intended to be used by a
supplier in the course or furtherance of business;
(61) Input Service Distributor means an office of the supplier of goods
or services or both which receives tax invoices issued under section 31
towards the receipt of input services and issues a prescribed document for
the purposes of distributing the credit of central tax, State tax, integrated
tax or Union territory tax paid on the said services to a supplier of taxable
goods or services or both having the same Permanent Account Number as
that of the said office;
(62) input tax in relation to a registered person, means the central tax,
State tax, integrated tax or Union territory tax charged on any supply of
goods or services or both made to him and includes
(a) the integrated goods and services tax charged on import of goods;
(b) the tax payable under the provisions of sub-sections (3) and (4) of section
9;
(c) the tax payable under the provisions of sub-sections (3) and (4) of section 5
of the Integrated Goods and Services Tax Act; or
(d) the tax payable under the provisions of sub-sections (3) and (4) of section 9
of the Central Goods and Services Tax Act,

but does not include the tax paid under the composition levy;
(63) input tax credit means the credit of input tax;
(64)intra-State supply of goods shall have the same meaning as
assigned to it in section 8 of the Integrated Goods and Services Tax Act;
(65) intra-State supply of services shall have the same meaning as
assigned to it in section 8 of the Integrated Goods and Services Tax Act;
(66) invoice or tax invoice means the tax invoice referred to in

section 31;
(67) inward supply in relation to a person, shall mean receipt of goods or services or both whether by purchase, acquisition or any other means, with or without consideration;

(68) job work means any treatment or process undertaken by a person on goods belonging to another registered person and the expression job worker shall be construed accordingly;
(69) local authority means
(a) a Panchayat as defined in clause (d) of article 243 of the Constitution;
(b) a Municipality as defined in clause (e) of article 243P of

the Constitution;

(c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
(d) a Cantonment Board as defined in section 3 of the
41 of 2006. Cantonments Act, 2006;
(e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
(f) a Development Board constituted under 1[and article 371 j] of the Constitution; or
(g) a Regional Council constituted under article 371A of the Constitution;
(70) location of the recipient of services means, -
(a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;
(b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
(c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and
(d) in absence of such places, the location of the usual place of residence of the recipient;
(71) location of the supplier of services means, -
(a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;
(b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
(c) where a supply is made from more than one

establishment, whether the place of business or fixed
establishment, the location of the establishment most directly
concerned with the provisions of the supply; and
(d) in absence of such places, the location of the usual
place of residence of the supplier;

1 Inserted. by section 2 (f) of Uttrakhand. Act no. 31 of 2018.

(72) manufacture means processing of raw material or inputs in any
manner that results in emergence of a new product having a distinct name,
character and use and the term manufacturer shall be construed
accordingly;
(73) market value shall mean the full amount which a recipient of a
supply is required to pay in order to obtain the goods or services or both of
like kind and quality at or about the same time and at the same commercial
level where the recipient and the supplier are not related;
(74) mixed supply means two or more individual supplies of goods or
services, or any combination thereof, made in conjunction with each other
by a taxable person for a single price where such supply does not constitute
a composite supply.
Illustration: A supply of a package consisting of canned foods, sweets, chocolates,
cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is
a mixed supply. Each of these items can be supplied separately and is not
dependent on any other. It shall not be a mixed supply if these items are supplied
separately;
(75) money means the Indian legal tender or any foreign currency,
cheque, promissory note, bill of exchange, letter of credit, draft, pay order,
traveller cheque, money order, postal or electronic remittance or any other
instrument recognized by the Reserve Bank of India when used as a
consideration to settle an obligation or exchange with Indian legal tender of
another denomination but shall not include any currency that is held for its
numismatic value;
59 of (76) motor vehicle shall have the same meaning as assigned to it in 1988. clause (28) of section 2 of the
Motor Vehicles Act, 1988;
(77) non-resident taxable person means any person who occasionally
undertakes transactions involving supply of goods or services or both,
whether as principal or agent or in any other capacity, but who has no fixed
place of business or residence in India;
(78) non-taxable supply means a supply of goods or services or both
which is not leviable to tax under this Act or under the Integrated Goods
and Services Tax Act;
(79) non-taxable territory means the territory which is outside the
taxable territory;
(80) notification means a notification published in the Official Gazette
and the expressions notify and notified shall be construed accordingly;
(81) other territory includes territories other than those comprising in a
State and those referred to in sub-clauses (a) to (e) of clause (114);

(82) output tax in relation to a taxable person, means the tax chargeable

under this Act on taxable supply of goods or services or both made by him or
by his agent but excludes tax payable by him on reverse charge basis;
(83) outward supply in relation to a taxable person, means supply of goods
or services or both, whether by sale, transfer, barter, exchange, licence, rental,
lease or disposal or any other mode, made or agreed to be made by such
person in the course or furtherance of business;
(84) person includes
(a) an individual;
(b) a Hindu Undivided Family;
(c) a company;
(d) a firm;
(e) a Limited Liability Partnership;
(f) an association of persons or a body of individuals, whether incorporated or
not, in India or outside India;
(g) any corporation established by or under any Central Act, State Act or
18 of Provincial Act or a Government company as defined in clause (45) of section 2 of 2013. the Companies
Act, 2013;
(h) anybody corporate incorporated by or under the laws of a country outside
India;
(i) a co-operative society registered under any law relating to co-operative
societies;
(j) a local authority;
(k) Central Government or a State Government;
21 of (l) society as defined under the Societies Registration Act, 1860; 1860. (m) trust; and
(n) every artificial juridical person, not falling within any of the above;
(85) place of business includes
(a) a place from where the business is ordinarily carried on, and includes a
warehouse, a godown or any other place where a taxable person stores his goods,
supplies or receives goods or services or both; or
(b) a place where a taxable person maintains his books of account; or
(c) a place where a taxable person is engaged in business through an agent, by
whatever name called;
(86) place of supply means the place of supply as referred to in Chapter V
of the Integrated Goods and Services Tax Act;
(87) prescribed means prescribed by rules made under this Act on the
recommendations of the Council;

(88) principal means a person on whose behalf an agent carries on
the business of supply or receipt of goods or services or both;
(89) principal place of business means the place of business
specified as the principal place of business in the certificate of
registration;
(90) principal supply means the supply of goods or services which
constitutes the predominant element of a composite supply and to
which any other supply forming part of that composite supply is
ancillary;
(91) proper officer in relation to any function to be performed
under this Act, means the Commissioner or the officer of the State tax
who is assigned that function by the Commissioner;
(92) quarter shall mean a period comprising three consecutive
calendar months, ending on the last day of March, June, September and

December of a calendar year;
(93) recipient of supply of goods or services or both, means
(a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;
(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and
(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;
(94) registered person means a person who is registered under section 25 but does not include a person having a Unique Identity Number.
(95) regulations means the regulations made by the Government under this Act on the recommendations of the Council;
(96) removal in relation to goods, means-
(a) despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or
(b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;
(97) return means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder;

(98) reverse charge means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act;
(99) Revisional Authority means an authority appointed or authorised for revision of decision or orders as referred to in section 108;
(100) Schedule means a Schedule appended to this Act;
42 of (101) securities shall have the same meaning as assigned to it in 1956. clause (h) of section 2 of the Securities Contracts (Regulation) Act,
1956;
(102) services means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;
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[Explanation- For the removal of doubts, It is hereby clarified that the expression services includes facilitating or arranging transaction in securities]
(103) State means the State of Uttarakhand;
(104) State tax means the tax levied under this Act;

(105) supplier in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;
(106) tax period means the period for which the return is required to be furnished;
(107) taxable person means a person who is registered or liable to be registered under section 22 or section 24;
(108) taxable supply means a supply of goods or services or both which is leviable to tax under this Act;
(109) taxable territory means the territory to which the provisions of this Act apply;

1 Inserted. by section 2 (g) of Uttrakhand Act no. 31 of 2018.

(110) telecommunication service means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;
(111) the Central Goods and Services Tax Act means the Central Goods and Services Tax Act, 2017;
(112) turnover in State or turnover in Union territory means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;
(113) usual place of residence means
(a) in case of an individual, the place where he ordinarily resides;
(b) in other cases, the place where the person is incorporated or otherwise legally constituted;
(114) Union territory means the territory of,-
(a) the Andaman and Nicobar Islands;
(b) Lakshadweep;
(c) 1[Dadra and Nagar Haveli and Daman and Diu;
(d) Ladakh;]
(e) Chandigarh; and
(f) other territory;
Explanation. - For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory.
(115) Union territory tax means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act;

(116) Union Territory Goods and Services Tax Act means the Union Territory Goods and Services Tax Act, 2017;

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1 substituted. by section 2 of Uttrakhand. Act no. 25 of 2020.

(117) valid return means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full;

(118) voucher means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;

(119) works contract means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

(120) words and expressions used and not defined in this Act but defined in the Integrated Goods and Services Tax Act, the Central Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act shall have the same meanings as assigned to them in those Acts