The UTTARAKHAND GST ACT

Section 74 - (9) Every person who has paid the tax on goods or services or both

under this Act shall, unless the contrary is proved by him, be deemed to have passed on the full incidence of such tax to the recipient of such goods or services or both. Explanation. For the purposes of this section, (a) the date of credit to the account of the Government in the authorised bank shall be deemed to be the date of deposit in the electronic cash ledger; (b) the expression, - (i) tax dues means the tax payable under this Act and does not include interest, fee and penalty; and (ii) other dues means interest, penalty, fee or any other amount payable under this Act or the rules made thereunder. 1 [(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, or cess, in such form and manner and subject to such conditions and restriction as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act. (11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).]--1- Inserted by section 10 of UK Act no. 13 of 2019. 69 The Uttarakhand Goods And Services Tax Act, 20171 [49A Notwithstanding anything contained in section 49, the input tax Utilisation credit on account of state tax shall be utilised to words payment of input tax of integrated tax or state tax, as the case may be, only after the credit input tax credit available on account of integrated tax has first subject to been utilised fully towards such payment. certain conditionsOrder of