The UTTARAKHAND GST ACT

Section 85 - (1) Where a taxable person, liable to pay tax under this Act,

Liability in transfers his business in whole or in part, by sale, gift, lease, leave and case of license, hire or in any other manner whatsoever, the taxable person and transfer of the person to whom the business is so transferred shall, jointly and business. severally, be liable wholly or to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person upto the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter. (2) Where the transferee of a business referred to in sub-section (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods or services or both effected by him with effect from the date of such transfer and shall, if he is a registered person under this Act, apply within the prescribed time for amendment of his certificateSection 86 - of registration