The UTTARAKHAND GST ACT

Section 87 - (1) When two or more companies are amalgamated or merged in

Liability in pursuance of an order of court or of Tribunal or otherwise and the order case of is to take effect from a date earlier to the date of the order and any two amalgamatio or more of such companies have supplied or received any goods or n or merger services or both to or from each other during the period commencing of on the date from which the order takes effect till the date of the order, companies. then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and they shall be liable to pay tax accordingly. (2) Notwithstanding anything contained in the said order, for the purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled with effect from the date of the said order. 105The Uttarakhand Goods And Services Tax Act, 2017

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