The UTTARAKHAND GST ACT

Section 141 - (1) Where any inputs received at a place of business had been

Transition despatched as such or despatched after being partially processed to al a job worker for further processing, testing, repair, reconditioning provisions or any other purpose in accordance with the provisions of existing relating to law prior to the appointed day and such inputs are returned to the job work. said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day: Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:--------------------------------------