The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1976

Act 8 of 1976

Keyword(s):
Motor Spirit, Diesel Oil, Purchase of Alcohol, Taxation

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1976

[U. P. Act no. 8 of 1976]

(Official English text of the Uttar Pradesh Motor Spirit Diesel Oil Tatha Alcohol Bikri Karadhan (Sanskodhman) Adhiniyam, 1976)

AN ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 and to validate certain taxes levied thereunder.

IT IS HEREBY enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1976.

2. In the preamble of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, for the words “sales of motor spirit, diesel oil and alcohol” the words “sales or purchase of motor spirit, diesel oil and alcohol” shall be substituted and be deemed to have been substituted with effect from April 23, 1974.

3. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 for sub-section (1) the following sub-sections shall be substituted and be deemed to have been substituted with effect from April 23, 1974, namely:—

"(1) There shall be levied with effect from May 2, 1974—

(a) on the first sale of motor spirit or diesel oil in the State, a tax at the rate of 25 paise per litre in the case of motor spirit and 10 paise per litre in the case of diesel oil, and such tax shall be payable in the prescribed manner by the dealer effecting such sale;

(b) at the point of first purchase of alcohol in the State, a tax at the rate of 40 paise per litre for the first million litres and at the rate of 20 paise per litre for the remainder, payable by the purchaser, and which shall be collected and paid in the prescribed manner to the State Government:

Provided that any sale of motor spirit or diesel oil by a dealer which is the first sale thereof in the State on or after May 2, 1974, shall, for the purposes of this sub-section, be deemed to be the first sale thereof in the State, notwithstanding that it may have been the subject of any other transaction of sale within the State before the said date."

(For Statement of Objects and Reasons, please see Uttar Pradesh Gazette (Extraordinary dated April 5, 1976).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on April 2, 1976 and by the Uttar Pradesh Legislative Council on April 7, 1976).

(Received the Assent of the Governor on April 16, 1976 under Article 200 of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated April 17, 1976).

PRICE 10 PAISE

PSUP—A. P. 98 (Vidhayka)—1435—1976—1827—50 SS (M.)
उत्तर प्रदेश मोटर सिस्टेम, डीजल ग्राम्य तथा प्रकोट्सल विक्री कराराम (संपादन) प्रशिक्षित 1978
[ उत्तर प्रदेश प्रशिक्षित संस्था 8, 1978 ]

(उत्तर प्रदेश सरकार ने दिनांक 12 मार्च, 1978 और उत्तर प्रदेश विधान परिषदः
ने दिनांक 19 मार्च, 1978 को बीमारी में स्वीकार किया।)

['भारत का संविधान' के प्रमुख 200 के प्रति, रायपुरा ने दिनांक 24 मार्च, 1978 वो को प्रत्युत्तर प्रदान की तथा उत्तर प्रदेश सरकार ग्राम्य गाँवों के विद्यालयों को प्रशिक्षित के भाग 1
- (क) में दिनांक 25 मार्च, 1978 को प्रकाशित किया।]

संयुक्त प्रांत मोटर सिस्टेम, डीजल ग्राम्य तथा प्रकोट्सल विक्री कराराम प्रशिक्षित, 1939 का प्राप्ति संबंधी कऱ लेते के लिए

प्रशिक्षित भारत गणराज्य के नागरिक बच्चों के लिए स्नितितित प्रशिक्षित संबंधी है—

1—(1) यह प्रशिक्षित उत्तर प्रदेश मोटर सिस्टेम, डीजल ग्राम्य तथा प्रकोट्सल विक्री कराराम (संस्था) प्रशिक्षित, 1978 का धारा 3 में, उपाधारा (1) के त्याग पर सनितितित प्रशिक्षित उपाधार रख दी जायेगी, प्रमुख—:

“(1) (क) राज्य में मोटर सिस्टेम की प्रथम विक्री पर विशेष आवश्यक पर धारा प्रशिक्षित की तरह से कर भारतीय संविधान भाषाओं ऐसी विक्री करने वाले विक्रेता को राज्य सरकार को निर्देश देना।

(ब) राज्य में डीजल ग्राम्य की प्रथम विक्री पर विशेष आवश्यक पर धारा प्रशिक्षित की तरह से, तथा राज्य सरकार द्वारा इस प्रशिक्षित विक्रेता के बारे में आश्चर्य की भाषा से, भारतीय संविधान की विक्री करने, भारत सरकार द्वारा राज्य सरकार को निर्देश देने के लिए जानाये।

(ग) राज्य में प्रकोट्सलें के प्रथम बांध पर प्रशिक्षित लाख सीट द्वारा के लिए 40 पैसे प्रति मोटर की तरह से भारतीय भाषायों पर धारा प्रशिक्षित की तरह से कर भारतीय संविधान वित्त राज्य सरकार को जानाये।”

2—मूल प्रशिक्षित की धारा 13 में, उपाधार (1) के, शब्द “जिसमें इस प्रशिक्षित के
पश्चात अंतिम विनिर्देश दे जायेंगे।

3—मूल प्रशिक्षित की धारा 14-क में, शब्द और परेक विनिर्देश के प्रथम 1898 के
ग्राम्य गाँव 22 के स्थान पर सब और परेक विनिर्देश के प्रथम '1973 के ग्राम्य 21' रख दिये
जायेंगे।

उत्तर प्रदेश सरकार (संसाधन)
संस्था 2, ग्राम्य 1978

5—(1) उत्तर प्रदेश मोटर सिस्टेम, डीजल ग्राम्य तथा प्रकोट्सल विक्री कराराम (संसाधन)
प्रभावशाली, 1978 द्वारा जीवित रखा जाये ।

(2) ऐसे निर्देश के होंगे तो, उपाधार (1) के निर्देश का धारा कोई कार्य या कामपूर्वक।
इस प्रशिक्षित धारा द्वारा संरचित मूल प्रशिक्षित के प्रथम हेतु कार्य या कामपूर्वक संरचित जाने यादी देखिए।
(उदाहरण धारा कारणों के निर्देश के लिए कुल दिनांक 28 मार्च, 1978 द्वारा करतारी)

शिक्षिक नाम औरः
प्रशिक्षित
संस्था 1, 1939 की धारा 3 का संरचित

price to raise

° 0 410 सात (विधान)---12-3-79----(4027)---1979----1834-50(संकेत)
No. 660(2)/XVII-V-1-1 (KA) 4-1986

Dated Lucknow, March 19, 1986

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil Tatha Alcohol Bikri-Karadhan (Sanshodhan) Adhiniyam, 1986 (Uttar Pradesh Adhiniyam Sankhya 6 of 1986) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 19, 1986.

THE UTTAR PRADHAN SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1986

(U. P. Act no. 6 of 1986)

[As passed by the U. P. Legislature]

AN ACT

further to amend the U. P. Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939

IT IS HEREBY enacted in the Thirty-seventh Year of the Republic of India as follows:

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1986.

   (2) It shall be deemed to have come into force on December 1, 1985.
2. In section 3 of the U. P. Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, in sub-section (1), in clause (a), for the words "eight per cent" the words "ten per cent" shall be substituted.

3. (1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1985, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,

S. N. SAHAY,

Sachiv.
No. 1127(2)/XVII-V-I-1—(KA)15-1987
Dated Lucknow, July 29, 1987

In pursuance of the provisions of clause(3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil, Tatha Alcohol, Bikri Karadhan (Sanshodhan) Adhiniyam, 1987 (Uttar Pradesh Adhiniyam Sankhya 16 of 1987) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 29, 1987:

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1987
(U. P. ACT no. 16 OF 1987)
(As passed by the Uttar Pradesh Legislature)

AN
ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

It is hereby, enacted in the Thirty-eighth Year of the Republic of India as follows:

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1987.

(2) It shall be deemed to have come into force on May 18, 1987.

2. After section 13 of the United Provinces Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, the following section shall be inserted, namely:

"13-A. The State Government may, by notification and subject to such conditions as it may think fit to prescribe, exempt any Government, person or body or association of persons, whether incorporated or not, wholly or partly from the operation of all or any of the provisions of this Act or all or any of the rules made thereunder.

Repeal and saving

3. (1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1987, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

By order.

S. N. SAHAY,
Sachiv.
No. 491(2)/XVII-V-1-1(KA)-2-1989

Dated Lucknow, March 16, 1989

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil Tatha Alcohol Bikri-Karadhan (Sanshodhan) Adhiniyam, 1989 (Uttar Pradesh Adhiniyam Sankhya 6 of 1989) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 16, 1989.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1989

(U. P. Act No. 6 of 1989)

[As passed by the U. P. Legislature]

AN

ACT

Further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

It is hereby enacted in the Fortieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on November 3, 1988.

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, in sub-section (1), the following explanation shall be inserted at the end, namely:

"Explanation—In this sub-section, the expression 'first sale' shall mean—

(a) in case of dealers registered as Messrs Indian Oil Corporation Limited, Messrs Bharat Petroleum Corporation Limited, Messrs Hindustan Petroleum Corporation Limited and Messrs Indo-Burma..."
Petroleum Corporation Limited, the sale at the stage when such dealers make sale of motor spirit or diesel oil to a dealer other than the said dealers for the first time in the State of Uttar Pradesh; and

(b) in case of any other dealer who has not purchased the said goods from any of the dealers referred to by name in clause (a) of this explanation the sale at the stage at which such dealer sells motor spirit or diesel oil for the first time in the State of Uttar Pradesh."

3. The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1988, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinance, referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,

NARAYAN DAS,
Sachiv.

(3871) - 1988-850 (मेड़े)।
In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil and Alcohol Bikri Karadhan (Sansodhan) Adhiniyam, 1994 (Uttar Pradesh Adhiniyam Sankhya 11 of 1994) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 22, 1994.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1994

(U. P. Act No. 11 of 1994)

[As passed by the U. P. Legislature]

AN

ACT

further to amend the U.P. SALES of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

IT IS HEREBY enacted in the Forty-fifth Year of the Republic of India as follows:—

1. This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1994.

2. In section 3 of the U. P. Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, in sub-section (1),—

(a) in clause (a), for the words “ten per cent” the words “fourteen per cent” shall be substituted;

(b) in clause (b), for the words “eight per cent and from the date notified by the State Government for the purpose at the rate of twelve per cent” the words “sixteen per cent” shall be substituted.

By order,

N. K. NARANG,
Sachiv.
In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil Tatha Alcohol Bikri Karadhan (Sankshodhan) Adhiniyam, 1998 (Uttar Pradesh Adhiniyam Sankhya 17 of 1998) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 3, 1998.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1998

[U. P. ACT NO. 17 OF 1998]

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

IT IS HEREBY enacted in the Forty-ninth Year of Republic of India as follows:

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1998.

   (2) It shall come into force at once.

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, in sub-section (1),—

   (a) in clause (a) for the words “fourteen per cent” the words “twenty per cent” shall be substituted;

   (b) in clause (b) for the words “sixteen per cent” the words “twenty per cent” shall be substituted.

By order,

Y. R. TRIPATHI,

Pramukh Sanchiv.
Dated Lucknow, May 16, 2000

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil Tatha Alcohal Bikri Karadhan (Sanahodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 24 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on May 16, 2000.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 2000

(U. P. ACT NO. 24 OF 2000)

[As passed by the Uttar Pradesh Legislature]

AN ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

IT IS HEREBY enacted in the Fifty-first Year of the Republic of India as follows :-

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 2000.

   (2) It shall be deemed to have come into force on April 1, 2000.

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, after sub-section (2), the following sub-section shall be inserted, namely :-

   "(3) Notwithstanding anything contained in clauses (a) and (b) of sub-section (1), no tax shall be levied or collected on the first sale of Motor Spirit or Diesel Oil in the State under this Act, if any tax is leviable on the sale of such goods under the Uttar Pradesh Trade Tax Act, 1948."

By order,

Y. R. TRIPATHI,

Pramukh Sachi
No. 436(2)/VII-V-1-1(Ka)-8-2005  
Dated Lucknow, March 22, 2005

In pursuance of the provisions of clause (3) of article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit Diesel Oil Tatha Alcohol Bikri Karadhan (Sanshodhan) Adhiniyam, 2005 (Uttar Pradesh Adhiniyam Sankhya 7 of 2005) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 22, 2005.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 2005  
(U.P. Act No. 7 of 2005)  
(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

IT IS HEREBY enacted in the Fifty-sixth Year of the Republic of India as follows:—

1. This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 2005.

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, in sub-section (1) for clause (c) the following clause shall be substituted, namely:—

   "(c) There shall be levied at the point of first purchase of alcohol other than alcoholic liquor for human consumption in the State a tax at the rate of eighty paise per litre, and such tax shall be collected and paid in the prescribed manner to the State Government."
STATEMENT OF OBJECTS AND REASONS

With a view to augmenting the revenues of the State it has been decided to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 (U. P. Act no. 1 of 1939) to provide for levying of tax in the State at the first purchase of alcohol other than alcoholic liquor for human consumption at the rate of eighty paise per litre instead of two level structure of eighty paise per litre for the first million litre and forty paise per litre for the remainder.

The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Bill, 2005 is introduced accordingly.

By order,

D.V. SHARMA,

Pramukh Sachiv.