



**The Uttar Pradesh Sales of Motor Spirit and Diesel Oil Taxation (Amendment)
Act, 1973**

Act 12 of 1973

Keyword(s):

**Motor Spirit, Diesel Oil, Offences and Penalty, Excise Officer, Power of Courts
to order for forfeiture**

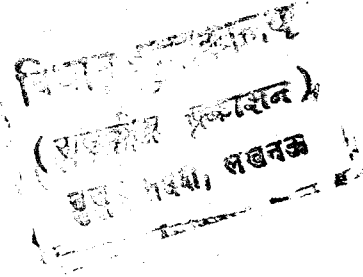
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THE UTTAR PRADESH SALES OF MOTOR SPIRIT AND DIESEL OIL
TAXATION (AMENDMENT) ACT, 1973

(U. P. ACT NO. 12 OF 1973)

[Authoritative English Text of the Uttar Pradesh Motor Spirit Tatha Diesel Oil
Bikri Karadhan (Sanshodhan) Adhiniyam, 1973]

AN
ACT

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

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

1. This Act may be called the Uttar Pradesh Sales of Motor Spirit and Diesel Oil Taxation (Amendment) Act, 1973. Short title.
2. Section 7 of the United Provinces Sales of Motor Spirit and Diesel Oil Taxation Act, 1939, hereinafter referred to as the principal Act, shall be *omitted*. Omission of section 7 of U. P. Act 1 of 1939.
3. For section 10 of the principal Act, the following section shall be *substituted*, namely :— Substitution of new section for section 10.
 - “10. (1) Any officer empowered by the State Government in this behalf may—
 - (a) enter and search any building, vessel, vehicle or place in or at which, he has reason to believe, any motor spirit or diesel oil is sold or is kept for sale or search any person whom he has reason to believe to have committed an offence punishable under this Act ;
 - (b) seize and remove or detain any motor spirit or diesel oil and any container thereof in respect of which he has reason to believe that an offence punishable under section 6 or any other provision of this Act has been committed ;

†(For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette Extraordinary*, dated January 7, 1973.)

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on March 7, 1973 and by the Uttar Pradesh Legislative Council on March 22, 1973).

(Received the Assent of the Governor on April 4, 1973, under Article 200 of the Constitution of India and was published in the *Uttar Pradesh Gazette Extraordinary*, dated April 9, 1973).

PRICE 15 PAISE

(c) arrest without warrant any person whom he has reason to believe to have committed any offence punishable under this Act;

(d) arrest without warrant any person accused or reasonably suspected of committing an offence punishable under this Act, who, on demand, refuses to give his name and residence, or who gives a name or residence which such officer has reason to believe to be false, in order that his name and residence may be ascertained.

(2) Any search made under clause (a) and any arrest made under clause (c) or clause (d) of sub-section (1) shall be carried out in accordance with the provisions of the Code of Criminal Procedure, 1898, relating respectively to searches and arrests made under that Code."

Insertion of new sections 10-A, 10-B and 10-C.

4. After section 10 of the principal Act, the following sections shall be inserted, namely:—

"10-A. - Every person arrested under this Act shall be forwarded without delay to the officer in charge of the nearest police station or to an Excise Officer empowered under section 10-B, who shall either admit him to bail to appear before the Magistrate having jurisdiction, or in default of bail forward him in custody to such Magistrate.

10-B. (1) A police officer not below the rank of an officer in charge of a police station or an Excise Officer not below such rank as the State Government may by general or special order direct may investigate into any offence punishable under this Act committed within the limits of his jurisdiction.

(2) Any such officer may exercise the same power and shall be subject to the same provision as the officer in charge of a police station may exercise and is subject to under the Code of Criminal Procedure, 1898, when investigating a cognizable case.

Explanation—The expression 'Excise Officer' has the meaning assigned to it in the U. P. Excise Act, 1910.

10-C. (1) Any excise or other officer exercising powers under this Act, who—
Vexations, search, seizure etc.,

(a) without reasonable grounds of suspicion searches or causes to be searched any building, vessel, vehicle or place; or

(b) vexatiously and unnecessarily detains, searches, or arrests any person; or

(c) vexatiously and unnecessarily seizes the movable property of any person, on pretence of seizing or searching for any article in respect of which an offence has been committed under this Act; or

(d) commits, as such officer, any other act to the injury of any person, without having to believe that such act is required for the execution of his duty,—

shall, for every such offence be punishable with fine which may extend to two thousand rupees.

(2) Any person willfully and maliciously giving false information and so causing an arrest or search to be made under this Act shall be punishable with fine which may extend to two thousand rupees or with imprisonment for a term which may extend to two years or with both."

5. For section 11 of the principal Act, the following section shall be substituted, namely:—

"11. Any Court trying an offence under this Act may order the forfeiture to Government of any motor spirit or diesel oil in respect of which the Court is satisfied that an offence under this Act has been committed, and may also order the forfeiture of any receptacles, packages or coverings in which it is contained and the animals, vehicles, vessels, or other conveyances used in carrying it."

Substitution of new section for section 11.

Power of Courts to order for forfeiture.

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6. For section 12 of the principal Act, the following section shall be substituted, namely :—

Substitution of new section for section 12.

"12. Whoever commits any of the following offences, namely :—

Offences and penalties. (a) contravenes the provisions of section 6 ; or

(b) evades the payment of any tax payable under this Act ; or

(c) fails to supply any information which he is required by rules made under this Act, or (unless with the reasonable belief the burden of providing of which shall be upon him, that the information supplied by him is true) supplies false information ; or

(d) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) and (b),

shall, for every such offence, be punishable with imprisonment for a term which may extend to six months, or with fine (which may extend to two thousand rupees or to a sum double the amount of the tax payable under this Act in respect of any sales conducted by such person in contravention of the provisions of section 6, or as the case may be, double the amount of the tax evaded, whichever is greater) or with both."

7. In section 14 of the principal Act, the following proviso thereto shall be inserted, namely :—

Amendment of section 14.

"Provided that a case may be instituted after the expiry of the said period of six months with the special sanction of the State Government."

8. After section 14 of the principal Act, the following sections shall be inserted, namely :—

Insertion of new sections 14-A and 14-B.

"14-A. Where the State Government empowers any Excise Officer to exercise powers under section 13 and clause (ii) of section 14, the references in those provisions to the District Magistrate shall be construed as including references to such Excise Officer.

Enhanced punishment after previous conviction. 14-B. If any person after having been previously convicted of an offence punishable under this Act, subsequently commits and is convicted of an offence punishable under this Act, he shall be punished with imprisonment for a term which may extend to one year but shall not be less than three months and with a fine of two thousand rupees :

Act no. 5 of 1898. Provided that nothing in this section shall prevent any offence which might otherwise have been tried summarily under Chapter XXII of the Code of Criminal Procedure, 1898, from being so tried."

9. In section 17 of the principal Act,—

Amendment of section 17.

(i) sub-section (3) shall be omitted ;

(ii) after sub-section (4), the following sub-section shall be inserted, namely :—

"(5) Every rule made under this section shall be laid as soon as may be after it is made, before each House of State Legislature while it is in session for a total period of thirty days which may be comprised in one session or in the successive sessions and if, during the said period both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule."