



The Uttar Pradesh Cattle Purchase Tax Act, 1976
Act 36 of 1976

Keyword(s):

Cattle, Cattle Purchase Tax, Collecting Authority, Market, Price, Purchaser, Sale, Seller

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विधान पुस्तकालय
(राजकीय प्रकाशन)
उत्तर प्रदेश, लखनऊ

THE UTTAR PRADESH CATTLE PURCHASE TAX ACT, 1976

(U. P. ACT NO. 36 OF 1976)

(Authoritative English Text of the Uttar Pradesh Pashu Krya-kar
Adhiniyam, 1976)

AN
ACT

to provide for the levy of a tax on the purchase of cattle in Uttar Pradesh

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

CHAPTER I

Preliminary

1. (1) This Act may be called the Uttar Pradesh Cattle Purchase Tax Act, 1976. Short title, extent and commencement.
- (2) It extends to the whole of Uttar Pradesh.
- (3) It shall come into force on such date as the State Government may, by notification, appoint in that behalf.
2. In this Act— Definitions.
 - (1) "appellate authority" means the Cattle Tax Appellate Authority appointed under this Act;
 - (2) "assessing authority" means the Cattle Tax Assessing Authority appointed under this Act;

[For Statement of Objects and Reasons please see *Uttar Pradesh Gazette (Extraordinary)* dated November 11, 1976].

[Passed in Hindi by the Uttar Pradesh Legislative Assembly on November 4, 1976 and by the Uttar Pradesh Legislative Council on November 8, 1976].

[Received the Assent of the Governor on November 17, 1976 under article 200, of the Constitution of India and was published in Part I(a) of the Legislative Supplement of the *Uttar Pradesh Gazette, Extraordinary*, dated November 19, 1976].

Price 35 Paise

(3) "cattle" means a cow, buffalo, camel, elephant, horse, donkey, pony, goat, sheep or swine or the progeny of any of them, whether male or female, and of any age;

(4) "cattle purchase tax" or "the tax" means the tax levied under this Act;

(5) "collecting authority" means the Cattle Tax Collecting Authority appointed under this Act;

(6) "market" means a *hat*, fair or exhibition where mass transactions of sale of cattle are settled, entered into or effected, held within such area and such period as may be prescribed;

(7) "price" means the amount paid or payable by the purchaser as consideration for the purchase of cattle whether in cash or kind, and when in kind its cash equivalent and in case of a transaction of pledge, also includes the amount secured by the pledge;

(8) "purchaser" means a person purchasing cattle in a market, whether on his own behalf or on behalf of another, and includes a pawnee of a cattle pledged in a market;

(9) "sale" means a transfer of ownership in exchange for a price, and includes a transaction of pledge, and the term "purchase" shall be construed correspondingly;

(10) "seller" means a person selling cattle in the market, whether on his own behalf or on behalf of another.

CHAPTER II

Imposition of the Tax

Levy of tax on purchase of cattle. 3. On and from the date notified by the State Government in this behalf there shall be paid to the State Government by the purchaser in a market, a tax to be called cattle purchase tax, on every transaction of sale of cattle at the rate given in the Schedule.

Explanation—A purchase made at any place within the radius of five kilometres of the place where a market is being held shall be deemed to be a purchase in the market.

Exemption from other taxes. 4. No tax, cess, duty or other levy on the sale or purchase of cattle, under any other Uttar Pradesh Act shall be payable where in respect of transaction a tax is payable under this Act.

Power of the State Government to exempt. 5. The State Government may, in the interest of the general public, by notification exempt any purchaser or class of purchasers from the payment of the tax.

CHAPTER III

Realisation of the tax and penalty

Appointment of authorities. 6. The State Government may by notification appoint for a particular area or a particular market any person, either by name or by designation—

(a) a "Cattle Tax Assessing Authority" to perform the functions of assessing the tax and penalty and to perform any other function as may be prescribed;

(b) a "Cattle Tax Appellate Authority" to hear and dispose of appeals provided for in this Act;

(c) a "Cattle Tax Collecting Authority" to collect or realise the tax and penalty under this Act:

Provided that the same Authority may be appointed for the same function in more than one area or market or, more than one person may be appointed for the same functions in a particular area or market.

Farming out of the right to collect the tax. 7. (1) The State Government may lease the right to collect the tax in a market, to any person by public auction or by private negotiations, for a period not exceeding two years at any one time, on such terms and conditions as the State Government may deem fit.

(2) In the case of lease under sub-section (1) the lessee and every person appointed by him as his agent for the purpose of collection of the tax shall be deemed to be a collecting authority appointed under this Act.

8. (1) A person not in the service of the Government, appointed Collecting Authority under section 6 shall be required to furnish security adequate to ensure the deposit in Government Treasury of the realisations made under this Act. Security.

(2) A lessee under sub-section (1) of section 7 shall be required to furnish such security for due fulfilment of the terms and conditions of the lease as the State Government may direct.

9. (1) In case of non-payment of the tax on demand, the Collecting Authority may seize the cattle and upon such seizure the cattle shall be produced before the assessing authority. Power of seizure of cattle.

(2) If the tax, together with penalty if any imposed, and expenses arising from such seizure is paid within 24 hours from the seizure, the cattle shall be released.

(3) If the dues mentioned in sub-section (2) are not paid within the said period the assessing authority may sell the cattle and after deducting the tax, the penalty, if any, imposed and the expenses occasioned by such seizure and sale, refund the balance, if any, to the owner of the cattle :

Provided that no tax under this Act shall be payable by the purchaser at such sale by the assessing authority.

10. If a purchaser fails to pay the entire amount of the tax payable by him at the time of purchase or within the prescribed period, he shall be liable to pay in addition to tax due, penalty as imposed by the assessing authority : Penalty for non-payment of the tax.

Provided that no penalty shall be imposed without giving to the purchaser an opportunity of being heard :

Provided further that the amount of penalty shall not exceed five times the amount of the tax remaining unpaid.

11. The Collecting Authority shall deposit all amount realised by him in the Government Treasury within three days of realisation failing which he shall be liable to pay, besides the amount so realised, a penalty imposed by the assessing authority : Deposit in Treasury and penalty on default.

Provided that no penalty shall be imposed without giving him an opportunity of being heard :

Provided further that the amount of penalty shall not exceed the amount of money due from him.

12. Any amount of the tax, penalty or other amount due under this Act, shall be recoverable as arrears of land revenue on a certificate of the assessing authority. Recovery as land revenue.

CHAPTER IV

Appeals

13. (1) Any person aggrieved by an order assessing the tax, or imposing penalty under section 10 or section 11 may within thirty days of the order being communicated to him, appeal to the appellate authority in the prescribed manner : Appeals.

Provided that no such appeal shall be entertained unless it is accompanied by satisfactory proof of payment of not less than one-half of the tax assessed and penalty, if any, imposed on the person preferring the appeal.

(2) The appellate authority may admit an appeal after the expiry of the period referred to in sub-section (1) if it is satisfied that there was sufficient cause for not preferring the appeal within that period.

(3) The appellate authority shall, after affording the appellant an opportunity of being heard, pass such order in the appeal as it thinks fit and that order shall be final.

SCHEDULE
(See SECTION 3)

<i>Name of Cattle</i>	<i>Rate of the tax per head</i>
1. Goat or Sheep (male or female)	Rs. 3
2. Buffalo Calf (male)	5
3. Camel Calf (male or female)	5
4. Cow Calf (female)	5
5. Swine	5
6. Buffalo Calf (female)	10
7. Cow Calf (male)	10
8. Donkey (male or female)	10
9. Cow	15
10. Mole or pony (male or female)	15
11. Buffalo (male)	20
12. Horse or mare	20
13. Camel (male or female)	25
14. Buffalo (female)	30
15. Bullock or Bull	30
16. Elephant (male or female)	50

Explanation— A calf means a young of cattle of such age as may be prescribed.