



## The Uttar Pradesh Trade Tax (Amendment) Act, 1997

Act 11 of 1997

**Keyword(s):**

**Manufacturer, Dealer, Consumer, Sales Value, Electrical Energy, Scented Water, Rebate of Tax on Certain Purchases**

**Amendments appended: 26 of 1998, 6 of 2000, 20 of 2000, 35 of 2000, 11 of 2001, 11 of 2003, 14 of 2004, 17 of 2004, 18 of 2004, 9 of 2005, 6 of 2008**

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No. 1130 (2)/XVII-V-1-1 (KA) 11-97

Dated Lucknow, August 8, 1997

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 Vyapar Kar (Sanshodhan) Adhiniyam, 1997 (Uttar Pradesh Adhiniyam Sankhya 11 of 1997) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 7, 1997.

THE UTTAR PRADESH TRADE TAX (AMENDMENT)  
ACT, 1997

(U.P. Act No. 11 of 1997)

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

further to amend the Uttar Pradesh Trade Tax Act, 1948.

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 1997.

(2) Sections 5 and 8 shall come into force on such date as the State Government may by notification appoint in this behalf, clause (a) and sub-clause (i) of clause (d) of section 9 shall be deemed to have come into force on December 1, 1994 and the remaining provisions shall come into force at once.

Amendment of section 2 of U. P. Act no. 15 of 1948

2. In section 2 of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, for clause (ee) the following clause shall be substituted, namely :—

“(ee) ‘manufacturer’ in relation to any goods means the dealer who makes the first sale of such goods in the State after their manufacture and includes,—

(i) a dealer who sells bicycles in completely knocked down form;

(ii) a dealer who makes purchases from any other dealer not liable to tax on his sale under the Act other than sales exempted under sections 4, 4-A and 4-AAA.”

Amendment of section 3-A

3. In section 3-A of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted and be deemed always to have been substituted, namely :—

“(c) on the turnover of spirits and spirituous liquors of all kinds including methyl alcohol and motor spirit, diesel oil and alcohol as defined under the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, at the point of sale by the manufacturer or importer or such other single point, as the State Government may, by notification, declare at the rate of twenty per cent or at such rate not exceeding twenty six per cent, as the State Government may, by notification declare.”

Insertion of new section 3-AA

4. After section 3-A of the principal Act, the following section shall be inserted, namely :—

“3-AA. Notwithstanding anything contained in section 3-A and 3-D, the State Government may, by notification and subject to such restrictions and conditions as may be specified therein, levy tax at all points of sale or purchase within the State or any goods or class of goods, other than declared goods, at the rates specified in the notifications issued under section 3-A or section 3-D and if no such notification has been issued in respect of rate of tax, then at the rate of eight per cent as specified in clause (e) of sub-section (1) of section 3-A :

Provided that no tax shall be payable on the part of the turnover on which tax has already been paid on the preceding sales or purchases within the State or on the turnover of preceding sales or

purchases as has been exempted under any other provisions of the Act."

5. In section 3-AAAA of the principal Act,—

(a) for the words "at the point of sale to consumer" the words "under this Act" shall be substituted;

(b) in clause (f) of the proviso for the words "under section 3-AAA" the words "under this Act" shall be substituted.

Amendment of section 3-AAAA

6. In section 3-F of the principal Act, in sub-section (2), in sub-clause (i) of clause (a) and in sub-clause (i) of clause (b) for the word "value" the words "sales value" shall be substituted and be deemed to have been substituted on September 13, 1985.

Amendment of section 3-F

7. In section 3-G of the principal Act, in sub-section (2), for the words "electrical energy" the words "electrical energy and Railway diesel locomotive engine" shall be substituted.

Amendment of section 3-G

8. In section 4 of the principal Act,—

(a) in clause (a) for the word "salt" the words "salt excluding processed and branded salt" shall be substituted;

(b) in Explanation, in clause (a) for the words "or scented water" the words "scented water or manufactured or processed water sold in container sealed with a cork or otherwise or in capsule;" shall be substituted.

Amendment of section 4

9. In section 4-A of the principal Act,—

(a) in sub-section (1),—

(i) for the words "twelve years" the words "fifteen years" shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely:—

"Provided that in respect of goods manufactured in a new unit having a fixed capital investment of fifty crore rupees or more or in an existing unit which may make fixed capital investment of fifty crore rupees or more in expansion, diversification, modernisation and backward integration or in any one of them, within such period not exceeding five years as may be specified in the notification, the exemption from or reduction in the rate of tax may be granted after considering the recommendation of a Committee constituted by the State Government in this behalf."

Amendment of section 4-A

(b) in sub-section (2-B),—

(i) for the words "if he is succeeded by another manufacturer, such successor manufacturer may," the words "if he is succeeded by another manufacturer, by means of sale, licence, contract, lease, managing agency or in any other manner such successor manufacturer may," shall be substituted;

(ii) after the proviso, the following proviso shall be inserted, namely:—

"Provided further that such manufacturer and successor manufacturer for the purpose of liability of tax shall be treated as the transferor and the transferee under section 3-C."

(c) in sub-section (5), in clause (a) after the words "facility referred to in that sub-section" the words "or within six months from the date of notification issued under that sub-section" shall be inserted;

(d) in Explanation (3),—

(i) in clause (c) for the words "the production capacity whereof" the words and figure "the production capacity whereof except as provided in the proviso to sub-section (1)" shall be substituted;

(ii) after clause (d) the following clause shall be inserted, namely:—

"(e) which has been established within the same district in which the existing industrial unit is established."

Substitution of  
section 4-AAA

10. For section 4-AAA of the principal Act, [the following section shall be substituted, namely :—

“4-AAA Notwithstanding anything contained in section 4-A, where the State Government is satisfied that certain industrial undertaking has been shifted from one place to another place on account of the order passed by any court, it may, by notification, grant such concession or exemption from tax for such period not exceeding fifteen years and subject to such restrictions and conditions as may be specified therein to such industrial undertaking.”

Amendment of  
section 4-B

11. In section 4-B of the principal Act, for sub-section (5), the following sub-sections shall be substituted, namely :—

“(5) Where a dealer in whose favour a recognition certificate has been granted under sub-section (2) has purchased the goods after payment of tax at concessional rate under this section or, as the case may be, without payment of tax and has used such goods for a purpose other than that for which the recognition certificate was granted or has otherwise disposed of the said goods, such dealer shall be liable to pay as penalty such amount as the assessing authority may fix which shall not be less than the difference between the amount of tax on the sale or purchase of such goods payable under this section and the amount of tax payable under any other provisions of this Act but not exceeding three times the amount of such difference.

(6) Where a dealer in whose favour a recognition certificate has been granted under sub-section (2) has purchased any goods after payment of tax at concessional rate under this section, or as the case may be, without payment of tax and the goods manufactured out of such raw materials or processing materials or manufactured goods after being packed with such packing material are sold or disposed of otherwise than by way of sale in the State or in the course of inter State trade or commerce or in the course of export out of the territory of India, such dealer shall be liable to pay an amount equal to the difference between the amount of tax on the sale or purchase of such goods payable under this section and the amount of tax calculated at the rate of four per cent, on the sale or purchase of such goods.”

Substitution of  
section 5

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

“5 (1) Where the State Government is satisfied that it is expedient in the public interest so to do, it may by notification, and subject to such conditions and restrictions as may be specified therein, allow a rebate up to the full amount of tax levied on any specified point on,—

(a) the sale or purchase of any goods, or

(b) the sale or purchase of such goods, by such person or class of persons as may be specified in the said notification.

(2) The rebate under sub-section (1) may be allowed with effect from a date prior to the date of the notification.”

Amendment of  
section 8

13. In section 8 of the principal Act,—

(a) in Explanation to sub-section (1) for the words, figure and letter “under section 3-B” the words, figures and letters “under section 3-B or sub-section (6) of section 4-B” shall be substituted;

(b) in sub-section (2-A),—

(i) for the words “the State Government” the words “the Commissioner” shall be substituted;

(ii) the following proviso shall be inserted at the end, namely :—

“Provided that on and after the commencement of the Uttar Pradesh Trade Tax (Amendment) Act, 1997 the Commissioner may on the application of a manufacturer

having a small scale industry the date of starting production of which falls on or after April 1, 1990, grant, in a lieu of exemption under section 4-A, moratorium for payment of the admitted tax and the provision of rule 43 of the Uttar Pradesh Trade Tax Rules, 1948 as amended by the Uttar Pradesh Trade Tax (Second Amendment) Rules, 1993 shall apply for granting such moratorium."

14. In section 9 of the principal Act,—

Amendment of section 9

(a) for sub-section (1-B) the following sub-section shall be substituted, namely :—

"(1-B) No appeal against an assessment order under this Act shall be entertained unless the appellant has furnished satisfactory proof of the payment of the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns filed by him or at any stage in any proceedings under this Act, whichever is greater.";

(b) in section (3-A), in the proviso,—

(i) for clause (i) the following clause shall be substituted, namely :—

"(i) no application under clause (b) of this sub-section shall be entertained unless it is filed along with the memorandum of appeal under sub-section (1);"

(ii) clause (ii) shall be omitted.

(c) in sub-section (7) the Explanation shall be omitted.

15. In section 10 of the principal Act,—

Amendment of section 10

(a) in the proviso to sub-section (6), in clause (i) for the words and figures "under sub-section (1) of section 9" the words, figures and letter "under sub-section (1-B) of section 9" shall be substituted;

(b) in sub-section (10) for sub-clause (i) of clause (a) the following sub-clause shall be substituted, namely :—

"(i) by a bench of two members, where such order is passed by an Additional Commissioner (Appeals) or the amount of tax, fee or penalty in dispute exceeds fifty thousand rupees ;"

16. In section 13-A of the principal Act, sub-section (9) shall be omitted.

Amendment of section 13-A

17. In section 21 of the principal Act, in sub-section (2) for the words and figures "three years from the end of such year or March 31, 1996 whichever is later" the words and figures "two years from the end of such year or March 31, 1998 whichever is later" shall be substituted.

Amendment of section 21

18. (1) The Uttar Pradesh Tax (Amendment) Ordinance, 1997 is hereby repealed.

Repeal and Savings

(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,  
R. D. MATHUR,  
Pramukh Sachiv.

No. 1413 (2)/XVII-V-1-1 (KA)-20-1998

Dated Lucknow, July 27, 1998

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 Vyapar Kar (Sanshodhan) Adhiniyam, 1998 (Uttar Pradesh Adhiniyam Sankhya 26 of 1998) as passed by the Uttar Pradesh Legislature and assented to by the Governor/President on July 25 1998.

THE UTTAR PRADESH TRADE TAX (AMENDMENT) ACT, 1998

(U.P. ACT NO. 26 OF 1998)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Trade Tax Act, 1948.

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

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 1998. Short title and commencement
- (2) Sections 2 to 5 shall come into force on such date as the State Government may, by notification, appoint in this behalf and the remaining provisions shall come into force at once.
2. In section 3-A of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, in sub-section (1),—
  - (a) in clause (b) for the words "forty per cent", the words "fifty per cent" shall be substituted;
  - (b) in clause (c) for the words "twenty six per cent", the words "thirty five per cent" shall be substituted;
  - (c) in clause (c-1) for the words "twenty per cent" the words "twenty five per cent" shall be substituted;
  - (d) in clause (d) for the words "fifteen per cent" the words "twenty per cent" shall be substituted;
  - (e) in clause (e) for the words "eight per cent" the words "ten per cent" shall be substituted.Amendment of section 3-A of U. P. Act no. 15 of 1948
3. In section 3-D of the principal Act,—
  - (a) in sub-section (1),—
    - (i) in clause (a) for the words "twenty six per cent" the words "thirty five per cent" shall be substituted;
    - (ii) in sub-clause (ii) of clause (b) for the words "fifteen per cent" the words "twenty per cent" shall be substituted;
    - (iii) for the existing proviso, the following proviso, shall be substituted, namely:—
 

"Provided that the State Government may, by notification, modify the point of tax on the turnover in respect of any of such goods."
  - (b) sub-section (4) shall be omitted.Amendment of section 3-D
4. Section 3-E of the principal Act, shall be omitted. Omission of section 3-E
5. In section 3-F of the principal Act, in sub-section (1), for the words "fifteen per cent" the words "twenty per cent" shall be substituted. Amendment of section 3-F
6. In section 4-A of the principal Act,—
  - (a) in sub-section (2-B), after second proviso, the following proviso shall be inserted and be deemed to have been inserted on April 1, 1992, namely:—
 

"Provided also that in computing the unexpired portion of the period, the period during which the production of successorAmendment of section 4-A

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manufacturer remains closed on account of an order passed by any Court or Board for Industrial and Financial Reconstruction or Appellate Authority for Industrial and Financial Reconstruction shall be excluded."

(b) in sub-section (3), for the words "in any manner whatsoever", the words "in any manner whatsoever or there is any legal or factual error in issuing such Eligibility Certificate" shall be substituted and be deemed to have been substituted on September 13, 1985.

(c) in Explanation (2), in clause (a),

(i) the words "or acquired for use" shall be omitted;

(ii) in the end for semicolon and words "; or" the colon ":" shall be substituted; and

(iii) the following proviso shall be inserted in the end, namely :—

"Provided that the onus of proving that such machinery, plant, equipment, apparatus or components have not been used in or the value thereof have not been included in fixed capital investment for obtaining benefit under this section by any other factory or workshop in India, shall be on the new unit; or"

(d) in Explanation (4),—

(i) for the words "investment in" wherever occurring the words "value of" shall be substituted;

(ii) the words "or acquired for use" shall be omitted;

(iii) in sub-clause (iv) of clause (a) of the proviso for the words "for the period" the words "during the period" shall be substituted; and

(iv) after clause (c) of the proviso the following clause shall be inserted and be deemed to have been inserted on April 1, 1990, namely :—

"(d) if a unit has made fixed capital investment under two or more heads of expansion, diversification, modernisation and backward integration but fixed capital investment made under each such head is not as ascertainable, then the break-up of fixed capital investment as furnished by the unit will be accepted."

(e) for the existing Explanation (6), the following Explanation shall be substituted and be deemed to have been substituted on April 1, 1990, namely :—

"(6) for the purposes of this section the expression "base production" means,—

(a) eighty per cent of the installed annual production capacity; or

(b) maximum production achieved during any one of the preceding five consecutive assessment years or if the unit were in production for less than five years, the maximum production achieved during any one of the preceding assessment years whichever is higher :

Provided that where a unit manufacturing more than one goods has not undertaken expansion or modernisation in respect of all such goods, its base production will be determined on the basis of production of goods in respect of which expansion or modernisation has been undertaken :

Provided further that where investment made during certain period is clubbed together for the purpose of determining the fixed capital investment, the production immediately prior to the date on which such investment was first

started to be made in respect of expansion or modernisation shall be taken into account for determining the base production."

Amendment of section 4-AAA

7. In section 4-AAA of the principal Act, for the words "by notification" the words and figures "with effect from a date not earlier than July 8, 1996, by notification" shall be substituted.

Amendment of section 8-B

8. In section 8-B of the principal Act,—

(a) in the marginal heading for the words "for intending manufacturers" the words "in certain cases" shall be substituted;

(b) for sub-section (1), the following sub-section shall be substituted, namely :—

"(1) Any person intending to establish a business in Uttar Pradesh, for the purpose of manufacturing goods for sale of a value exceeding one lakh rupees or any person as may be specified by the State Government by notification intending to establish a business in Uttar Pradesh for the purpose of selling goods of a value exceeding one and half lakh rupees in a year may, notwithstanding that he is not required to apply for registration under section 8-A, make an application to the assessing authority in such form and manner as may be prescribed, for provisional registration."

Amendment of section 8-D

9. In section 8-D of the principal Act, for sub-section (4) the following sub-sections shall be substituted, namely :—

"(4) The person making such deductions under sub-section (1) or sub-section (2) shall, at the time of payment or discharge furnish to the person from whose bills or invoice such deduction is made a certificate in such form and manner and within such period as may be prescribed.

"(4-A) The person responsible for making the payment to the contractor or sub-contractor shall submit such return of such payments at such intervals, within such period, in such form and verified in such manner, as may be prescribed, but the assessing authority may in its discretion, for reasons to be recorded, extend the date for the submission of the return by such person."

Amendment of notification

10. Notification no. T.T.-2-1947/XI-9(7)-97, dated June 26, 1997 shall be deemed to have come into force on February, 1985.

Validation

11. (1) Notwithstanding anything in any judgement, decree or order of any court or authority, any notification issued or anything done or any action taken before the commencement of this section which conforms to the provisions of the principal Act as amended by this Act shall be deemed to be and always to have been valid and lawful as if the provisions of this Act were in force at all material times.

(2) Where before the commencement of this section any authority or court, in any proceeding made any assessment, levy or collection of any tax or passed any order imposing any penalty or making any other demand under the principal Act or passed any order modifying, setting aside or quashing (wholly or in part), such assessment, levy, collection, penalty or demand and such assessment or other order becomes inconsistent with the provisions of the principal Act as amended by this Act then, subject to the provisions of sub-section (3), any party to the proceeding or the Commissioner of Trade Tax may by December 31, 1998, make an application to such authority or Court for review of the assessment or order and thereupon such authority or Court may review the proceeding and make such order, varying or revising the order previously made, as may be necessary to give effect to the provisions of the principal Act as amended by this Act.

(3) The assessing, appellate or revising authority, as the case may be, may within the period of one year from the commencement of this section or within the period specified in section 22 of the principal Act, whichever



expires later, make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act :

Provided that where an application under sub-section (2) has been made, it can be disposed of even beyond such period :

Provided further that no such rectification which has the effect of enhancing the assessment, penalty or other dues, shall be made unless the authority concerned has given notice to the dealer or person concerned of his intention to do so and has allowed him a reasonable opportunity of being heard.

By order,  
YOGENDRA RAM TRIPATHI,  
Pramukh Sachiv.

Dated Lucknow, January, 12, 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 Vyapar Kar (Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 6 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on January 11, 2000.

THE UTTAR PRADESH TRADE TAX (AMENDMENT) ACT, 2000

[U. P. ACT No. 6 OF 2000]

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

furth~~er~~ to amend the Uttar Pradesh Trade Tax Act, 1948.

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2000.

Short title and commencement

(2) It shall be deemed to have come into force on October 21, 1999.

2. In section 4-A of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act,—

Amendment of section 4-A of U.P. Act no. 15 of 1948

(a) in sub-section (1) for the proviso the following proviso shall be substituted, namely:—

“Provided that in respect of goods manufactured in a new unit having a fixed capital investment of five crore rupees or more or in an existing unit which may make fixed capital investment of five crore rupees or more in expansion, diversification, modernisation and backward integration or in any one of them, within such period not exceeding five years as may be specified in the notification, the exemption from or reduction in the rate of tax may be granted;”

(b) in Explanation (4),—

(i) for the words “such plant” the words “such plants including captive power plant” shall be substituted;

(ii) in the proviso,—

(a) in clause (b) for the word “plant” the words “plants including captive power plant” shall be substituted;

(b) after clause (d) the following clause shall be inserted, namely ;—

“(e) the facility of exemption from or reduction in the rate of tax on the basis of fixed capital investment in a captive power plant will be available when the unit does not sell the power which is in excess of its consumption to any person other than the Uttar Pradesh State Electricity Board and in case the unit sells such excess power to person other than the said board, the unit will be liable to pay the tax on the sale of its manufactured goods on pro-rata basis alongwith the interest in accordance with the provisions of sub-section (1) of section 8.”

(c) after explanation (7) the following explanation shall be inserted, namely :—

“(8) “captive power plant” means a power plant established in the State by a unit which consumes not less than seventy five percent of the installed capacity of power generated by such plant in a financial year :

Provided that the State Government may relax in any financial year, the requirement of consumption of power of this explanation with respect to any unit, on the recommendation of the committee comprising :—

(a) Principal Secretary or Secretary, as the case may be, to the State Government in the Oorja Department.

(b) Principal Secretary to the State Government in the Finance Department.

(c) Secretary to the State Government in the Public Enterprises Department.

(d) Managing Director, Pradeshiya Industrial Investment Corporation of Uttar Pradesh.

(e) Chairman, Uttar Pradesh State Electricity Board.”

Repeal and savings

3. (1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 1999 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,  
Y. R. TRIPATHI,  
Pramukh Sachiv.

Dated Lucknow, May 5, 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 Vyapar Kar (Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 20 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on May 5, 2000.

THE UTTAR PRADESH TRADE TAX (AMENDMENT)  
ACT, 2000

(U. P. ACT NO. 20 OF 2000)

[As passed by the Uttar Pradesh Legislature]

AN  
ACT

furth<sup>r</sup> to amend the Uttar Pradesh Trade Tax Act, 1948.

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 Trade Tax (Amendment) Act, 2000.

Short title and commencement

(2) It shall be deemed to have come into force on March 6, 2000.

2. In section 8-A of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, after sub-section (4) the following sub-section shall be inserted, namely :—

Amendment of section 8-A of U.P. Act no. 15 of 1948

“(5) Where any dealer transports any goods liable to tax, by a vehicle, he shall furnish to the transporter or driver or any other person-in-charge of the vehicle, a duly filled goods transport memo in the prescribed form and the transporter or the driver or the person-in-charge of the vehicle carrying such goods shall, on demand by an officer authorised under sub-section (2) of section 13, produce such memo for his inspection. If the transporter or the driver or the person-in-charge of the vehicle fails to produce such memo on such demand it shall be presumed that :—

(a) the dealer has not accounted for such goods with a view to evade payment of tax; or

(b) if the dealer of such goods is not ascertainable, the transporter, and if the transporter is also not ascertainable the owner or the person-in-charge of the vehicle, as the case may be, is transporting such goods in his own account;

and such dealer, transporter, owner or person-in-charge of the vehicle, as the case may be, shall be assessed, and be also liable to penalty in accordance with the provisions of this Act.”

Insertion of  
section 13-AA

3. In the principal Act, *after* section 13-A, the following section shall be *inserted*, namely:—

“13-AA (1) Where the assessing authority or an officer empowered under section 13-A, is satisfied that any dealer bringing, importing or otherwise receiving into the State from any place outside the State any goods has, with a view to evade payment of tax, shown the estimated sale value of such goods in the declaration form for import accompanying such goods less than the fair price of such goods or has not shown the estimated sale value in such form and the presumed sale value of such goods is less than the fair price of such goods, such authority or officer may acquire such goods on payment of 105 per centum of such estimated sale value or presumed sale value, as the case may be, to the dealer.

(2) The power under sub-section (1) shall not be exercised unless the dealer is afforded an opportunity of being heard.

(3) The notice printed on the declaration form shall be deemed to be a notice for the purpose of sub-section (2) and no fresh notice shall be required to be given for hearing to the dealer.

(4) The goods acquired under sub-section (1) shall be disposed of in such manner as may be specified by the Commissioner.

*Explanation* :—For the purposes of this section,—

(i) “fair price” shall mean the value, determined in such manner as may be specified by the Commissioner.

(ii) presumed sale value shall be equal to 110 per centum of the purchase price shown in the declaration form.”

Amendment of  
notification

4. In notification no. K.A.NI.-2-2516/XI-7(21)/86-U.P.Act-15-48-Order-99, dated November 29, 1999 for the words and figures “from May 30, 1999” the words and figures “from April 1, 1999” shall be substituted and be deemed always to have been substituted.

Repeal and  
savings

5. (1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2000 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 this Act were in force at all material times.

By order,  
Y. R. TRIPATHI,  
Pramukh Sachiv.

No. 2462 (2)/XVII-V-1—1 (KA)-32-2000

*Dated Lucknow, November 1, 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 Vyapar Kar (Dwitiya Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Saakhya 35 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on October 31, 2000.

**THE UTTAR PRADESH TRADE TAX (SECOND AMENDMENT)  
ACT, 2000**

**[(U. P. ACT NO. 35 OF 2000)]**

*[As passed by the Uttar Pradesh Legislature]*

AN  
ACT

*further to amend the Uttar Pradesh Trade Tax Act, 1948.*

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

1. This Act may be called the Uttar Pradesh Trade Tax (Second Amendment) Act, 2000.

Short title

Amendment of  
section 3-A of  
U. P. Act no. 15  
of 1948

2. In section 3-A of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act,

(a) in sub-section (1) for clauses (b), (c), (c-1), (d) and (e) the following clauses shall be substituted, namely:—

“(b) on the turnover in respect of goods, other than the goods referred to in clause (a), at such point and at such rate, not exceeding fifty per cent, as the State Government may, by notification, declare, and different points and different rates may be declared in respect of different goods.

(c) on the turnover in respect of goods, other than those referred to in clause (a) or clause (b), at the point of sale by manufacturer or importer at the rate of ten per cent.”

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

“(3) Where the State Government has declared any point or rate at which the tax payable by a dealer under the Act be levied under clause (b), clause (c), clause (c-1), clause (d) or clause (e) of sub-section (1) as it existed immediately before the commencement of the Uttar Pradesh Trade Tax (Second Amendment) Act, 2000 and such declaration is in force on such commencement, such rate or point of tax shall continue to be in force after such commencement, until modified or rescinded.”

Amendment of  
section 4

3. In section 4 of the principal Act, in the explanation, for clause (b) the following clause shall be substituted, namely:—

“(b) Milk includes reconstituted or recombined milk prepared from skimmed milk powder, butter or butter oil but does not include condensed milk, powder or baby milk;”

Amendment of  
section 4-B

4. In section 4-B of the principal Act, after sub-section (2) the following sub-section shall be inserted, namely:—

“(2-A) Where any recognition certificate issued under this section in respect of any notified goods is in force on the commencement of the Uttar Pradesh Trade Tax (Second Amendment) Act, 2000 and the notification by which such goods has been notified is made effective from a date prior to the date of such notification, the recognition certificate in respect of such goods shall be deemed to be valid with effect from the date such notification has been made effective.”

Amendment of  
section 8-A

5. In section 8-A of the principal Act,—

(a) in sub-section (1), in clause (d) for the words “one hundred rupees” the words “two hundred rupees” shall be substituted;

(b) in sub-section (1-A),—

(i) in clause (a), in sub-clause (ii), in the proviso for the words “twenty five rupees” the words “fifty rupees” shall be substituted;

(ii) in clause (b) for the words “fifty rupees”, “twenty five rupees” and “five hundred rupees” the words “one hundred rupees”, “fifty rupees” and “one thousand rupees” shall respectively be substituted.

Amendment of  
section 32

6. In section 32 of the principal Act, for sub-section (1) the following sub-section shall be substituted, namely:—

“(1) Subject to the provisions of sub-section (3), the fee payable on a memorandum of appeal or other application under this Act filed or moved on or after the date of the commencement of the Uttar Pradesh Trade Tax (Second Amendment) Act, 2000, whether the assessment, penalty or other proceedings giving rise to such appeal or application were initiated before or after such commencement, shall be as follows:—

(a) On a memorandum of appeal under section 9.

Two per cent of the amount of tax, fee or penalty in dispute, subject to a minimum of one hundred rupees and a maximum of one thousand rupees.



- (b) On a memorandum of appeal under section 10 Seven and half per cent of the amount of tax, fee or penalty in dispute, subject to a minimum of five hundred rupees and a maximum of ten thousand rupees,
- (c) On an application under section 35 Fifty rupees
- (d) On any other application, -
- (i) When addressed to the Commissioner or the Revising Authority or the Tribunal; Twenty rupees
- (ii) When addressed to any other officer or authority. Ten rupees

7. The Schedule appended to the principal Act shall be *omitted*.

Omission of the Schedule

8. (1) In notification no. T.I.F.-2-289/XI-9(820)-92-U. P. Act-15-48-Order-99, dated February 12, 1999 for the words and figures "from February 15, 1999" the words and figures "from October 1, 1997" shall be *substituted* and be deemed always to have been *substituted*.

Amendment of notifications

(2) In notification no. T. I. F.-2-1728/XI-9(34)-98-U. P. Act-15-48-Order-98, dated July 30, 1998 for the words and figures "from August 1, 1998" the words and figures "from April 1, 1995" shall be *substituted* and be deemed always to have been *substituted*.

By order,  
Y. R. TRIPATHI,  
Pramukh Sachiv.



Dated Lucknow, April 30, 2001

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 Vyapar Kar (Sanshodhan Aur Vadhikaran) Adhiniyam, 2001 (Uttar Pradesh Adhiniyam Sankhya 11 of 2001) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 30, 2001 alongwith the statement of objects and reasons thereto.

THE UTTAR PRADESH TRADE TAX (AMENDMENT AND VALIDATION)

ACT, 2001

(U. P. Act No. 11 of 2001)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

furth~~er~~ to amend the Uttar Pradesh Trade Tax Act, 1948.

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment and Validation) Act, 2001.

(2) Sections 6, 11 and 14 shall be deemed to have come into force on January 29, 2001, sections 2, 3, 4, 5, 8, 9, 10, 12 and 13 shall be deemed to have come into force on March 5, 2001 and the remaining provisions shall come into force at once.

Amendment of section 3-AA of U.P. Act no. 15 of 1948

2. In section 3-AA of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, for the words and figures "eight per cent as specified in clause (e) of sub-section (1) of section 3-A" the words and figures "ten per cent as specified in clause (c) of sub-section (1) of section 3-A" shall be substituted.

Amendment of section 4-B

3. In section 4-B of the principal Act, in sub-section (4) after clause (ii) the following clause shall be inserted, namely :—

"(iii) The Deputy Commissioner may, on the application of the dealer, and after satisfying himself that the goods referred to in sub-section (1) were actually used in the manufacture of the notified goods, or in the packing of such notified goods manufactured or processed by the dealer in the State, amend, retrospectively but not from a date earlier than March 5, 2001, any recognition certificate granted under sub-section (2).

4. In section 8 of the principal Act,—

Amendment of  
section 8

(a) for sub-section (1-B) the following sub-sections shall be substituted namely:—

“(1-B) If the tax, other than the tax referred to in sub-section (1), assessed by any Assessing Authority is not paid within the period specified in the notice of assessment and demand referred to in sub-section (1-A), simple interest at the rate of one and half per cent per mensem on the unpaid amount calculated from the date of expiration of the period specified in such notice shall become due and be payable.

(1-BB) If the tax, assessed under this Act is enhanced in reassessment or otherwise by any authority, tribunal or court the dealer shall also be liable to pay simple interest at the rate specified in sub-section (1-B) on the unpaid amount of the enhanced tax from the date of expiration of the period specified in such notice of assessment and demand already served on the dealer under sub-section (1-A) and it shall not be necessary to give a fresh notice of assessment and demand with respect to the enhanced tax and it shall be deemed that the tax so enhanced was assessed in the order of assessment made for the first time.”

(b) in sub-section (1-C) for the words and figures “sub-sections (1), (1-B) and (2)” the words and figures “sub-sections (1), (1-B), (1-BB) and (2)” shall be substituted;

(c) in sub-section (2-A), for the words and figures “sub-sections (1), (1-A), (1-B), (1-C) or (2)” the words and figures “sub-sections (1), (1-A), (1-B), (1-BB), (1-C) or (2)” shall be substituted.

5. In section 8-C of the principal Act.—

Amendment of  
section 8-C

(i) sub-sections (1) and (1-A) shall be omitted;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Where it appears necessary to the Assessing Authority so to do—

(a) for the proper realisation of any tax, penalty or other sums due or payable under this Act; or

(b) for the proper custody or use of forms prescribed under this Act or the rules framed thereunder; or

(c) as a condition for the grant or, as the case may be, renewal or the continuance in effect of a recognition certificate or certificate of registration or provisional registration,

it may, by an order in writing and for reasons to be recorded therein, direct, before the grant or, as the case may be, renewal of such certificate or at any time while such certificate is in force, that the dealer or the person concerned shall furnish, in the prescribed manner and within such time, as may be specified in the order, such security or, if the dealer or the person concerned has already furnished such security, such additional security of any nature, as may be specified, for all or any of the aforesaid purposes.”;

(iii) in sub-section (7) the words “with the provisions of sub-section (1) or” shall be omitted.

6. In section 8-D of the principal Act, in sub-section (1), in the proviso for the word “Commissioner”, the words “Assessing Authority” shall be substituted.

Amendment of  
section 8-D

7. After section 8-D of the principal Act, the following section shall be inserted, namely:—

Insertion of new  
section 8-E

"8-E. Every agent referred to in sub-clause (v) of clause (c) of section 2

Deduction who, for the dealer residing outside the State, in respon-  
by Agent sible for making payment to a person who is not treated

as a dealer under the proviso to clause (c) of the said section, for discharge of any liability on account of the valuable consideration payable for the sale of agricultural or horticultural produce grown by that person or grown on any land in which such person has an interest, whether as owner, usufructuary mortgagee, tenant or otherwise, or for the sale of poultry or dairy products from fowls or animals kept by him, shall at the time of making such payment, deduct an amount equal to four per cent or at such lower rate notified under section 3-D and the provisions of sub-sections (3) to (9) of section 8-D shall *mutatis mutandis* apply in respect thereof."

Amendment of  
section 10

8. In section 10 of the principal Act, in sub-section (10), in clause (a) for sub-clause (ii) the following sub-clause shall be *substituted*, namely:—

"(ii) by a single member bench, in any other case, or in a case where an appeal not being an appeal against the order of an Additional Commissioner (Appeals), preferred before July 9, 1997 was pending on March 5, 2001 and the amount of tax, fee or penalty in dispute does not exceed rupees fifty thousand;"

Amendment of  
section 12-B

9. In section 12-B of the principal Act, for the word "Commissioner", the words "Assessing Authority" shall be *substituted*.

Amendment of  
section 21

10. In section 21 of the principal Act, in sub-section (2), in the proviso, for the words "eight years from the end of such year", the words "six years from the end of such year or after March 31, 2002, whichever is later" shall be *substituted*.

Amendment of  
section 28-A

11. In section 28-A of the principal Act,—

(i) in sub-section (2), for clause (a) the following clause shall be *substituted*, namely:—

"(a) the importer shall furnish to the consignor the declaration in the prescribed form in duplicate duly filled in and signed by him and the driver or any other person-in-charge of any vehicle carrying any such goods shall carry with him the copies of such declaration duly verified by the consignor in the prescribed manner together with such other documents as may be prescribed and shall deliver one copy of such declaration,—

(i) where such goods are brought by a road on which a check-post or barrier is established under section 28, to the officer-in-charge of such check-post or barrier before crossing the check-post or barrier, and

(ii) where such goods are brought by a road on which no such check-post or barrier is established, to the officer-in-charge of the nearest check-post or barrier established under the said section before transporting such goods further within the State;

and the other copy of the declaration and the remaining documents along with the goods to the importer or his agent."

(ii) in sub-section (2), clause (c) shall be *omitted*.

Amendment of  
section 28-B

12. In section 28-B of the principal Act, for the explanation, the following explanation shall be *substituted*, namely:—

"Explanation—For the purposes of this section, the hirer of the vehicle shall also be deemed to be the owner of the vehicle."

13. In section 32 of the principle Act,—

Amendment of  
section 32

(i) in sub-section (1), in clause (b) for the words "ten thousand rupees", the words "two thousand one hundred rupees on and from March 5, 2001" shall be substituted;

(ii) in sub-section (2), in the proviso, for the words "fifteen rupees", the words "fifty rupees" shall be substituted.

14. In section 34 of the principle Act, for the word "immovable", the words "movable or immovable" shall be substituted.

Amendment of  
section 34

15. Notwithstanding any judgment, decree or order of any court, anything done or any action taken in the exercise or purported exercise of the powers under section 3-F of the principal Act, on or after May 1, 1987 and before March 1, 1997, which is in conformity with the provisions of the principal Act as amended by the Uttar Pradesh Sales tax (Amendment) Act, 1995, shall be deemed to be and always to have been valid and lawful as if the provisions of the said Act were in force at all material times.

Validation

U. P. Ordinance no. 8 of 2001 and U. P. Ordinance no. 2 of 2001

16. (1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2001 and the Uttar Pradesh Trade Tax (Second Amendment) Ordinance, 2001, are hereby repealed.

Repeal and  
savings

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, as amended by the Ordinances 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 this Act were in force at all material times.

By order,

Y.R. TRIPATHI,

*Pramukh Sachiv.*

### STATEMENT OF OBJECTS AND REASONS

With a view to preventing evasion of the tax and ensuring realisation thereof it was decided to amend the Uttar Pradesh Trade Tax Act, 1948, mainly to provide for,—

(1) empowering the assessing officer in place of the Commissioner to order that in any case or class of cases no deduction at the time of making payment to the contractor for discharge of any liability on account of valuable consideration for the transfer of property in goods in pursuance of a works contract be made or the deduction be made at a lesser rate;

(2) transporting of goods brought by the road within the State only after delivering the declaration duly verified by the consignor together with other documents to the officer-in-charge of the check-post or barrier established under section 28 of the said Act;

(3) declaring the transfer of moveable property made during the pendency of any proceedings under the Act with the intention of defrauding payment of tax void as is the case with the transfer of immovable property.

Since the State Legislature was not in session and immediate legislative action was necessary, the Uttar Pradesh Trade Tax (Amendment) Ordinance, 2001 (U. P. Ordinance no. 2 of 2001) was promulgated by the Governor on January 29, 2001.

Subsequent to the promulgation of Ordinance no. 2 of 2001, it was decided to implement certain recommendations of the Deregularisation Committee constituted by the State Government and amend the said Act further to provide for,—

- (1) enhancing the rate of tax from 8 per cent to 10 per cent on all points of sale or purchase of any goods or class of goods other than declared goods, if no notification has been issued by the State Government in respect of rate of tax with respect to such goods;
- (2) empowering the Deputy Commissioner to amend retrospectively any recognition certificate in order to give relief to certain manufacturing units to pay tax on concessional rate on purchase of raw materials;
- (3) payment of interest on the amount of tax enhanced in reassessment or otherwise by any authority, tribunal or court;
- (4) omitting the provision of furnishing of security of Rs. 1000 by the dealer having actual or estimated turnover of Rs. 10 lacs or more in an assessment year;
- (5) empowering the single member bench of the tribunal to hear appeals involving disputed tax up to fifty thousand rupees;
- (6) giving reasonable opportunity of challenge or of rebuttal to the assessing authority in case or production of additional evidence before the Appellate Authority or court;
- (7) reducing time limit of eight years to six years after the expiry of the period of assessment during which reassessment can be made;
- (8) making the owner and the hirer of the vehicle jointly liable for payment of tax in certain cases; and
- (9) reducing the maximum limit of fee from ten thousand rupees to two thousand one hundred rupees chargeable in an appeal and providing for manner of payment of fee up to a particular limit in court fee stamps.

Since the State Legislature was not in session and immediate action was necessary to implement the aforesaid decisions, the Uttar Pradesh Trade Tax (Second Amendment) Ordinance, 2001 (U. P. Ordinance no. 8 of 2001) was promulgated by the Governor on March 5, 2001.

It has further been decided to amend the aforesaid Act to provide for,—

- (1) making an agent, who is responsible for the dealer residing outside the State, for making payment to a person not treated as dealer under the Act, liable to deduct at the time of making payment an amount equal to four per cent or such lower rate notified by the State Government and deposit the same into Government Treasury within the specified time; and
- (2) validating the things done and action taken under section 3-F of the aforesaid Act on or after May 1, 1987 and before March 1, 1997 which are in conformity with the provisions of the aforesaid Act as amended by the Uttar Pradesh Sales Tax (Amendment) Act, 1995.

The Uttar Pradesh Trade Tax (Amendment and Validation) Bill 2001, is introduced to replace the aforesaid Ordinances with the amendments as aforesaid.



No. 1832 (2)/VII-V-1-1(KA)-15-2003

Dated Lucknow, December 17, 2003

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 Vyapar Kar (Sanshodhan) (Dwitiya) Adhiniyam, 2003 (Uttar Pradesh Adhiniyam Sankhya 11 of 2003) as passed by the Uttar Pradesh Legislature and assented to by the Governor on December 16, 2003.

THE UTTAR PRADESH TRADE TAX (AMENDMENT) (SECOND) ACT, 2003

(U. P. ACT NO. 11 OF 2003)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

furth<sup>r</sup> to amend the Uttar Pradesh Trade Tax Act, 1948.

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

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2003.

Short title and commencement

(2) Sections 2, 3, 4, 5, 6, 7, 8, 9, clauses (i) and (ii) of section 10, sections 11, 12, 13, 14 and 15 shall be deemed to have come into force on October 18, 2002, clause (iii) of section 10 shall be deemed to have come into force on May 6, 2003 and the rest of the provisions shall come into force at once.

2. In section 2 of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, in clause (b), for the words, "a Joint Commissioner or a Deputy Commissioner" the words "or a Joint Commissioner" shall be substituted.

Amendment of section 2 of U.P. Act no. 15 of 1948

3. In section 3 of the principal Act, in sub-section (3), in clause (b) after sub-clause (5), the following clause shall be inserted, namely :—

Amendment of section 3

"(6) Notwithstanding anything to the contrary contained in any other provision of this Act, where the State Government considers it expedient in public interest so to do, it may, by notification, permit a dealer selling any

- goods specified in the notification to another dealer, hereinafter in this sub-section referred to as the purchaser, to own the liability of tax or composition money, as the case may be, payable by the purchaser in the event of re-sale of such goods or sale of any other commodity manufactured from such goods and if such dealer owns such liability, he shall be liable in place of the purchaser, to pay the tax or composition money in respect of the turnover of such re-sale of such goods or sale of such commodity.”
- Amendment of section 3-A 4. In section 3-A of the principal Act, in sub-section (1), in clause (b) for the words “on the turnover in respect of goods” the words “on the turnover in respect of such goods” shall be *substituted*.
- Amendment of section 3-G 5. In section 3-G of the principal Act, in sub-section (1), the following proviso shall be *inserted* at the end, namely :—  
 “Provided that in case of sale to a Corporation, Undertaking or Company of the Central or the State Government, the dealer shall not be required to furnish declaration under this sub-section, if he furnishes to the assessing authority copy of the order for supply of goods, proof of delivery of goods to such Corporation, Undertaking or Company and the proof of payment having been received through crossed cheque or Bank draft.”
- Amendment of section 4-B 6. In section 4-B of the principal Act, in sub-section (4), in clause (iii) for the words “Deputy Commissioner” the words “Joint Commissioner” shall be *substituted*.
- Amendment of section 8-A 7. In section 8-A of the principal Act, in sub-section (4), in clause (i) for the words “with printed serial number, signed”, the words “with serial number, name, address, registration number and the date from which the registration number is effective, branches or godowns, of the firm, printed from a printing press, which shall be duly filled, signed,” shall be *substituted*.
- Amendment of section 8-D 8. In section 8-D of the principal Act, in sub-section (1), *after* the second proviso the following proviso shall be *inserted*, namely :—  
 “Provided also that where the goods referred to in this sub-section are covered by sections 3, 4 or 5 of the Central Sales Tax Act, 1956, no amount shall be deducted under this sub-section in respect of such goods.”
- Amendment of section 9 9. In section 9 of the principal Act, in sub-section (3), *after* the proviso the following proviso shall be *inserted*, namely :—  
 “Provided further that the appellate authority shall have no power to stay the operation of an order made under sub-section (1-B) or sub-section (1-C) of section 8-A.”
- Amendment of section 10 10. In section 10 of the principal Act,—  
 (i) in sub-section (1), in clause (b) for the words “Deputy Commissioner” the words “Joint Commissioner” shall be *substituted*.  
 (ii) in sub-section (6), in the proviso, *after* clause (ii) the following clause shall be *inserted*, namely :—  
 “(iii) the tribunal shall have no power to stay the operation of an order of the assessing authority or appellate authority made under sub-section (1-B) or sub-section (1-C) of section 8-A.”  
 (iii) in sub-section (10), in clause (a),—  
 (a) in sub-clause (i) for the words “fifty thousand rupees” the words “two lakh rupees” shall be *substituted*;  
 (b) in sub-clause (ii) for the words and figures “pending on March 5, 2001 and the amount of tax, fee or penalty in dispute does not exceed rupees fifty thousand”, the words and figures “pending on May 1, 2003 and the amount of tax, fee or penalty in dispute does not exceed rupees two lakh” shall be *substituted*.

11. In section 10-B of the principal Act, in sub-section (1) for the words "Deputy Commissioner" the words "Joint Commissioner" shall be substituted. Amendment of section 10-B

12. In section 13-A of the principal Act, in sub-section (6) for the words "Assistant Commissioner" the words "Deputy Commissioner" shall be substituted. Amendment of section 13-A

13. In section 15-A of the principal Act, after sub-section (3) the following sub-section shall be inserted, namely :— Amendment of section 15-A

"(3-A) No order shall be made under sub-section (1) in respect of a case referred to in clause (g) of the said sub-section after the expiration of six years from the end of the financial year in which authorisation for transit of goods was required to be obtained under section 28-B."

14. In section 29 of the principal Act, after sub-section (3) the following sub-section shall be inserted, namely :— Amendment of section 29

"(4) Notwithstanding anything contained in sub-sections (1), (2) and (3) where the tax has been paid by a dealer on purchase of certain goods and the value of goods manufactured out of such goods is inclusive of such tax and the State Government remits the tax liability on such purchases retrospectively, the dealer shall not be entitled to refund of tax paid on purchases of such goods unless he proves to the satisfaction of the assessing authority that he has not passed on the liability of such tax to any third party as a result of any sale or otherwise."

15. In section 32 of the principal Act, in sub-section (1), in clause (a) for the words "one hundred rupees" the words "fifty rupees" and for the words "one thousand rupees" the words "five hundred rupees" shall be substituted. Amendment of section 32

16. (1) The Uttar Pradesh Trade Tax (Amendment) (Second) Ordinance, 2003 are hereby repealed. Repeal and savings

U. P. Ordinance no. 25 of 2003

U. P. Ordinance no. 17 of 2002

U. P. Ordinance no. 10 of 2003

U. P. Ordinance no. 13 of 2003.

(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) or by the Uttar Pradesh Trade Tax (Amendment) Ordinance, 2002 or by the Uttar Pradesh Trade Tax (Amendment) Ordinance, 2003 or by the Uttar Pradesh Trade Tax (Second) Ordinance, 2003 shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if this Act were in force at all material times.

#### STATEMENT OF OBJECTS AND REASONS

With a view to simplify the realisation of tax, preventing evasion of tax and removing certain difficulties, it was decided to amend the Uttar Pradesh Trade Tax Act, 1948 mainly to provide for,—

(a) omission of words "Deputy Commissioner" from the definition of the Commissioner,

(b) empowering the State Government to permit, in the public interest a dealer selling any goods to another dealer to own the liability of tax or composition money payable by the purchaser in the event of re-sale of such goods or sale of any other goods manufactured from such goods;



(c) giving the benefit of concessional rate also to a dealer who furnishes to the assessing authority copy of the order for supply of goods, proof of delivery of goods to a Corporation, Undertaking or Company of the Central or the State Government and the proof of payment having been received through crossed cheque or bank draft;

(d) omitting the words "Other person" from the provisions of exemption from tax,

(e) issuing of a cash memos or bill or challan by a dealer to whom the provisions of sub-section (1) of section 8-A or sub-section (1) of section 18 are applicable to the purchase with the serial number, name, address, registration number and the date from which the registration number is effective, branches or godowns of the firm printed from a printing press instead of with printed serial number;

(f) making no deduction from the amount payable to the Works Contractor with respect to the goods mentioned in sub-section (1) of section 8-D and covered by section 3, 4 and 5 of the Central Sales Tax Act, 1956;

(g) abolishing the power of the tribunal to stay the operation of an order of the assessing authority or appellate authority made under sub-section (i-B) of section 8-A;

(h) preventing the assessing authority to make order under sub-section (1) of section 15-A to a dealer or other person who failed to obtain authorisation certificate for transit of goods or deliver the same as required under section 28-B, after expiration of six years from the end of the financial year in which the authorisation for transit of goods was required to be obtained under section 28-B;

(i) making a dealer who has paid the tax on the purchase of certain goods manufactured out of such goods is inclusive of such tax and the State Government remits the tax liability on such purchase retrospectively entitled to the refund of such tax only when he has proves that he has not passed on the liability of such tax to a third party by way of sale of otherwise;

(j) reduction of fee payable on a memorandum of appeal under section 9.

The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2002 (U.P. Ordinance no. 17 of 2002) was promulgated on October 18, 2002 to implement the aforesaid decision. The replacing Bill of the said Ordinance was introduced in the Legislative Assembly on February 28, 2003 but the said could not be passed by the Legislative Assembly. Therefore U.P. Ordinance no. 10 of 2003 to replace the provisions of the said Ordinance. Thereafter it was decided to amend the aforesaid Act to empower the single member branch of the Tribunal to hear and dispose of the appeals in which the amount of tax, fee or penalty in dispute do not amend rupees two lakh. The Uttar Pradesh Trade Tax (Second Amendment) Ordinance, 2003 (U.P. Ordinance no. 13 of 2003) was promulgated to implement this decision since the said Ordinance of 2003 could not be replaced by Act and provisions thereof were to cases to operate after October 13, 2003, it was decided to promulgate another Ordinance to replace the provisions of the said Ordinance.

Since the State Legislature was not in session and immediate Legislative action was necessary to implement the aforesaid decision the Uttar Pradesh Trade Tax (Amendment) (Second) Ordinance, 2003 (U.P. Ordinance no. 25 of 2003) was promulgated by the Governor on October 13, 2003.

This Bill is introduced to replace the aforesaid Ordinance no. 25 of 2003.

By order,  
R.B. RAO,  
Pramukh Sachiv.

पी०एस०यू०पी०-ए०पी० 752 राजपत्र (हिन्दी)-(1802)-2003-597-(कम्प्यूटर/आफसेट)।

पी०एस०यू०पी०-ए०पी० 208 सा० विधा०-(1803)-2003-850-(कम्प्यूटर/आफसेट)।

Dated Lucknow, August 6, 2004

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 Vyapar Par Kar (Sanshodhan) Adhiniyam, 2004 (Uttar Pradesh Adhiniyam Sankhya 14 of 2004) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 5, 2004 :

THE UTTAR PRADESH TRADE TAX (AMENDMENT) ACT, 2004

[U.P. ACT NO. 14 OF 2004]

(As passed by the Uttar Pradesh Legislature)

AN

ACT

furth~~er~~ to amend the Uttar Pradesh Trade Tax Act, 1948.

IT IS HEREBY enacted in the Fifty-fifth Year of the republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2004.

Short title and commencement

(2) It shall be deemed to have come into force on June 11, 2004.

2. In section 3 of the Uttar Pradesh Trade Tax Act, 1948 (U.P. Act no. 15 of 1948), hereinafter referred to as the principal Act; after sub-section (6), the following sub-sections shall be *inserted*, namely :—

Amendment of section 3 of U.P. Act no. 15 of 1948

“(7) Subject to such conditions as may be prescribed, the State Government may permit any Power Project Industrial Unit, engaged in generation, transmission and distribution having the aggregate capital investment of Rs. 1000 Crore or more to own the trade tax liabilities of a dealer of such sales as are made to that unit:

Provided that such permission may also be granted in the case of a sub-dealer whose sales culminate in the purchases by such unit.

(8) Subject to such conditions as may be prescribed, the State Government may, by notification, declare that the rate of trade tax leviable on various goods at the time of start of the establishment of a Power Project Industrial Unit shall not be enhanced in the case of purchases by such unit during the period of exemptions.”

3. In section 8 of the principal Act, after sub-section (2-A), the following sub-section shall be *inserted*, namely :—

Amendment of section 8

“(2 B) Notwithstanding anything contained in any other provision of this Act and rules made thereunder, the State Government may grant moratorium from payment of the admitted tax to a Power Project Industrial Unit, subject to such conditions as may be prescribed.”

Repeal and  
saving

4. (1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2004 is hereby repealed.

U. P. Ordinance  
no. 7 of 2004

(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 such-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 force at all material times.

### STATEMENT OF OBJECTS AND REASONS

With a view to implementing the State Energy Policy 2003 approved by the State Government it was decided to amend the Uttar Pradesh Trade Tax Act, 1948 to provide for empowering the State Government,-

1. to permit any Power Project Industrial Unit engaged in generation, transmission and distribution having the aggregate capital investment of Rs. one thousand crore or more to own the trade tax liability of a dealer of such sales as are made to the said unit;
2. to declare that the rate of tax leviable on various goods at the time of start of the establishment of the said unit shall not be enhanced with respect to the purchases by the said unit during the period of exemption;
3. to grant moratorium to the said unit from the payment of admitted tax.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Trade Tax (Amendment) Ordinance, 2004 (U. P. Ordinance no. 7 of 2004) was promulgated by the Governor on June 11, 2004.

This Bill is introduced to replace the aforesaid Ordinance.

By order,  
D. V. SHARMA,  
Pramukh Sachiv.

Dated Lucknow, August 12, 2004

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 Vyapar Kar (Dwitiya Sanshodhan) Adhiniyam, 2004 (Uttar Pradesh Adhiniyam Sankhya 17 of 2004) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 11, 2004.

THE UTTAR PRADESH TRADE TAX (SECOND AMENDMENT) ACT, 2004  
(U.P. ACT NO. 17 OF 2004)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

furth<sup>r</sup> to amend the Uttar Pradesh Trade Tax Act, 1948.

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

1. This Act may be called the Uttar Pradesh Trade Tax (Second Amendment) Act, 2004.

2. In section 2 of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, in clause (1) for the words, "Trade Tax Officer Grade-II" the words "Trade Tax Officer" shall be substituted.

3. In section 3 of the principal Act, in sub-section (2) for the words "one lakh rupees in the case of manufacturers and one lakh fifty thousand rupees in the case of other dealers" the words "two lakh rupees in the case of manufacturers and three lakh rupees in the case of other dealers" shall be substituted.

4. In section 7 of the principal Act, in sub-section (1-B), for the words "two per cent per mensem" the words "fourteen per cent per annum" shall be substituted.

5. In section 7-D of the principal Act, in the Explanation for the words "Trade Tax Officer Grade-II" the words "Trade Tax Officer" shall be substituted.

6. In section 8 of the principal Act,—

(a) in sub-section (1) for the words "two per cent per mensem" the words "fourteen per cent per annum" shall be substituted.

(b) in sub-section (1-B) for the words "one and half per cent" the words "one per cent" shall be substituted.

Short title

Amendment of  
section 2 of  
U.P. Act no. 15  
of 1948

Amendment of  
section 3

Amendment of  
section 7

Amendment of  
section 7-D

Amendment of  
section 8

Amendment of  
section 8-B

7. In section 8-B of the principal Act, in sub-section (1),-

(a) for the words "one lakh rupees" the words "two lakh rupees" be substituted; and

(b) for the words "one lakh fifty thousand rupees" the word "lakh rupees" shall be substituted.

Amendment of  
section 8-D

8. In section 8-D of the principal Act, in sub-section (7) for the words "eighteen per cent" the words "twelve per cent" shall be substituted.

Amendment of  
section 15

9. In section 15 of the principal Act, in the Explanation for the words "Tax Officer, Grade-II" the words "Trade Tax Officer" shall be substituted.

Amendment of  
section 15-A

10. In section 15-A of the principal Act, in the sub-section (1), in the Explanation for the words "Trade Tax Officer Grade-II" the words "Trade Tax Officer" shall be substituted.

Amendment of  
section 18

11. In section 18 of the principal Act, for the words "rupees one lakh in case of manufacturers or one lakh fifty thousand rupees in case of other dealers" occurring, the words "rupees two lakh in case of manufacturer or three lakh rupees in case of other dealers" shall be substituted.

Amendment of  
section 29

12. In section 29 of the principal Act, in sub-section (2) for the words "eighteen per cent" the words "twelve per cent" shall be substituted.

#### STATEMENT OF OBJECTS AND REASONS

In order to give more facilities to manufactures and traders it has been decided to amend the Pradesha Trade Tax Act, 1948 to provide for,-

(a) increasing the limits of turnover for the levy of trade tax and for the registration of dealers;

(b) reducing the rate of interest in respect of non payment of admittedly payable tax and other tax assessed, reassessed or enhanced, within the prescribed time;

(c) reducing the rate of interest on account of non refund of the amount within the stipulated time for which a dealer is entitled to.

2. As the post of "Trade Tax Officer Grade-II" has been renamed as "Trade Tax Officer", it has also been decided to amend the said Act to change the name of Trade Tax Officer Grade-II as the Trade Tax Officer.

The Uttar Pradesh Trade Tax (Second Amendment) Bill, 2004 is introduced accordingly.

By order,  
D. V. SHARMA,  
Pramukh Sachiv.



No. 1225 (2)/VII-V-1-1(KA) 30-2004

*Dated Lucknow, August 12, 2004*

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 Vyapar Kar (Tritiya Sanshodhan) Adhiniyam, 2004 (Uttar Pradesh Adhiniyam Sankhya 18 of 2004) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 11, 2004.

**THE UTTAR PRADESH TRADE TAX (THIRD AMENDMENT)**

**ACT, 2004**

**(U.P. ACT NO. 18 OF 2004)**

*[As passed by the Uttar Pradesh Legislature]*

**AN**

**ACT**

*further to amend the Uttar Pradesh Trade Tax Act, 1948.*

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Third Amendment) Act, 2004.

(2) It shall be deemed to have come into force on June 11, 2004.

2. In section 3 of the Uttar Pradesh Trade Tax Act, 1948 for sub-section (8), the following sub-section shall be *substituted*, namely:-

Amendment of  
section 3 of U. P.  
Act no. 15 of 1948

“(8) The State Government may, by notification, remit the amount of tax to the extent necessary to ensure that effective rates of trade tax on all purchases for and sales by a Power Project Industrial Unit, do not exceed the respective rates applicable as on the date of commencement of State Energy Policy subject to the conditions as may be notified in such notifications.”

#### STATEMENT OF OBJECTS AND REASONS

In order to implement the State Energy Policy, 2003 approved by the Government it has been decided to amend the Uttar Pradesh Trade Tax Act, 1948 (U. P. Act no. 15 of 1948) to provide for empowering the State Government to remit the amount of tax to the extent necessary to ensure that the effective rates of trade tax on all purchases for, and sales by, a Power Project Industrial Unit shall not exceed the respective rates applicable on the date of commencement of the said Policy.

The Uttar Pradesh Trade Tax (Third Amendment) Bill, 2004 is introduced accordingly.

By order,  
D. V. SHARMA,  
Pramukh Sachiv.

Dated Lucknow, March 24, 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 Vyapar Kar (Sanshodhan) Adhiniyam, 2005 (Uttar Pradesh Adhiniyam Sankhya 9 of 2005) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 23, 2005.

THE UTTAR PRADESH TRADE TAX (AMENDMENT)

Act, 2005

(U.P. Act no. 9 of 2005)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

furthur to amend the Uttar Pradesh Trade Tax Act, 1948.

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

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2005.

Short title and commencement

(2) It shall come into force on such date as the State Government may, by notification, appoint.

2. In section 2 of the Uttar Pradesh Trade Tax Act, 1948 hereinafter referred to as the principal Act, in clause (n), for the words, figure and letter "additional tax and the composition money accepted under section 7-D" the words, figure and letter "additional tax, and the composition money accepted under section 7-D and the State Development Tax" shall be substituted.

Amendment of section 2 of U.P. Act no. 15 of 1948

3. In section 3 of the principal Act, in sub-section (1) for the words, figures and letters "section 3-A, 3-D" the words, figures and letters "section 3-A, section 3-D or section 3-H" shall be substituted.

Amendment of section 3

4. After section 3-G of the principal Act, the following section shall be inserted, namely :—

Insertion of a new section 3-H

State Development Tax "3-H. (1) There shall be levied a State Development Tax at the rate not exceeding one per cent of the taxable turnover as the State Government may by notification specify on the dealers whose aggregate turnover as referred to in sub-section (2) of section 3, exceeds fifty lakh rupees. The State Development Tax shall be realised in addition to the tax payable under any other provision of this Act. This tax shall cease to be levied after a period of five years from the date of publication of the notification issued by the State Government under this section.



(2) The facility of composition of tax in relation to compoundable goods under section 7-D shall also be available in respect of State Development Tax;

(3) The State Development Tax shall be adjustable in the monetary limit specified in the eligibility certificate issued under section 4-A.

(4) No State Development Tax shall be leviable on,—

(a) the news papers and other goods or the dealers specified or notified under section 4;

(b) declared goods under section 14 of the Central Sales Tax Act, 1956;

(c) the goods liable for the payment of additional excise duty;

(d) such goods as may be specified by notification by the State Government.”

Amendment of  
section 4-A

5. In section 4-A of the principal Act, in sub-section (1) for the words, “Notwithstanding anything contained in this Act”, words, figures and letter “Notwithstanding anything contained in any other provisions except the provisions of section 3-H of this Act” shall be substituted.

Amendment of  
section 4-AA

6. In section 4-AA of the principal Act, for the words, “Notwithstanding anything contained in this Act”, the words, figure and letter “Notwithstanding anything contained in any other provisions except the provision of section 3-H of this Act” shall be substituted.

#### STATEMENT OF OBJECTS AND REASONS

With a view to augmenting the revenues of the State it has been decided to amend the Uttar Pradesh Trade Tax Act, 1948 to provide for imposing State Development Tax at the rate not exceeding one percentum on the taxable turnover of the dealer whose aggregate turnover exceeds fifty lakh rupees subject to certain exemptions. It has also been decided that the said tax shall be effective for five years from the date of publication of the notification to be issued under section 3-H of the said Act.

The Uttar Pradesh Trade Tax (Amendment) Bill, 2005 is introduced accordingly.

By order,

D.V. SHARMA,

*Pramukh Sachiv.*

No. 451(2)/LXXXIX-V-1-1 (ka) 3-2008

Dated Lucknow, March 05, 2008

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 Vyapar Kar (Sanshodhan) Adhiniyam, 2008 (Uttar Pradesh Adhiniyam Sankhya 6 of 2008) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 04, 2008.

## THE UTTAR PRADESH TRADE TAX (AMENDMENT)

ACT, 2008

(U.P. ACT NO. 6 OF 2008)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Trade Tax Act, 1948.

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2008.

(2) It shall be deemed to have come into force on December 15, 2007

Amendment of section 8-D of U.P. Act no. 15 of 1948

2. In section 8-D of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the Principal Act,-

(a) in the marginal heading for the words "Tax deduction from the amount payable to Works Contractor" the words "deduction of tax at source" shall be substituted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:-

"(1-A) Government/Semi-Government Department, Corporations, Enterprise, and Government Companies in case of purchasing goods from within the State, shall make deduction of tax amount at the time of making the payment to the seller against such purchase.";

(c) after sub-section (2), the following sub-section shall be inserted, namely:-

"(2-A)(i) Every person responsible for tax deduction at source, if not registered, shall submit an application for allotment of tax deduction number, to the assessing authority;

(ii) the tax deduction number shall be mentioned in all challans of deposit, certificates and all such documents, as may be determined by the State Government;

(iii) if any Government, Semi-Government Department, Corporation, Enterprise or Government Company etc. is not registered but is made responsible to make deduction at source under this section shall submit an application forthwith for allotment of tax deduction number:

Provided that no person shall receive the payment till the amount of tax is deducted.

(d) in sub-sections (3), (4), (6) and (9), for the words and figures "sub-section (1) or sub-section (2)" the words and figures "sub-section (1) or sub-section (1-A) or sub-section (2)" shall be substituted.

(e) in sub-section (4-A), for the words "contractor or sub-contractor" the words "contractor or sub-contractor or the seller" shall be substituted.

(f) after sub-section (6), the following sub-section shall be inserted, namely :-

"(6-A) If any person responsible for making tax deduction fails to apply for tax deduction number before making deduction, the assessing authority may, after giving him reasonable opportunity of being heard, by order in writing, direct that such person shall pay, by way of penalty, a sum not exceeding twice the amount deductible."

3. In section 21 of the principal Act, in sub-section (2) after the fourth proviso, the following proviso shall be inserted at the end, namely :-

Amendment of section 21

"Provided also that the assessment or re-assessment for the assessment year 2005-2006 may be made by March 31, 2009."

4. The Government notification no. Ka. Ni.-2-163/XI-9(203)-92-U.P. Act-15-48-Order-(5)-2004, dated January 15, 2004 as amended by Government notification no. Ka. Ni.-2-2359/XI-7(159)/91-U.P.-Act-15-48-Order-(10)-2007, dated October 11, 2007 except items (d), (b) and (d) appearing in column 3 against serial numbers 1,4 and 5 respectively and the words "excluding high speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all variants" appearing in column 3 against serial 1, 4 and 5 shall be deemed to have come into force on December 16, 2003.

Enforcement of notification with retrospective effect

**Explanation :-**The exceptions made in this section shall become operative with effect from the date of commencement of the aforesaid notification dated, January 15, 2004.

U.P. Ordinance no. 36 of 2007

5. (1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2007 is hereby repealed.

Repeal and Savings

(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.

### STATEMENT OF OBJECTS AND REASONS

With a view to making the realization of tax more simple and flexible it was decided to amend the Uttar Pradesh Trade Tax Act, 1948 mainly to provide for,-

(a) replacing the arrangement of Tax deduction from the amount payable to works contractors by the arrangement of deduction of tax at source and authorizing the Government/Semi-Government Departments, Corporations, Enterprises and Government Companies to make deduction of the amount of tax at the time of making the payment to the seller if the goods are purchased from within the State;

(b) making the assessment or re-assessment for the assessment year 2005-2006 by March 31, 2009;

(c) enforcement of a Government notification with retrospective effect.

Since, the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Trade Tax (Amendment) Ordinance, 2007 (U.P. Ordinance no. 36 of 2007) was promulgated by the Governor on December 15, 2007.

This Bill is introduced to replace the aforesaid Ordinance.

By order,  
S.M.A. ABIDI,  
Pramukh Sachiv.

पी०एस०यू०पी०-ए०पी०-1149 राजपत्र (हि०)-(2556)-2008-597 प्रतियां-(कम्प्यूटर/आफसेट)।  
पी०एस०यू०पी०-ए०पी० 448 सा० विद्या०-2008-(2557)-850 प्रतियां-(कम्प्यूटर/आफसेट)।