The Uttar Pradesh Value Added Tax Act, 2008

Act 5 of 2008

Keyword(s):

No. 433 (2)-79-V-1-08-1(ka)-1-2008

Dated Lucknow, February 27, 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 Mulya Samvardhikar Adhiniyam, 2008 (Uttar Pradesh Adhiniyam Sankhya 5 of 2008) as passed by the Uttar Pradesh Legislative and assented to by the Governor on February 26, 2008.

THE UTTAR PRADESH VALUE ADDED TAX ACT, 2008

(U.P. ACT NO. 5 OF 2008)

[As passed by the Uttar Pradesh Legislative]

AN

ACT

To provide for introducing Value Added System of taxation for the levy and collection of tax on sale or purchase of goods in the State of Uttar Pradesh and for matters connected therewith and incidental thereto.

It is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:

CHAPTER I

Preliminary

Short title, extent and commencement

1. (1) This Act may be called the Uttar Pradesh Value Added Tax Act, 2008.

(2) It extends to the whole of Uttar Pradesh.

(3) It shall be deemed to have come into force on January 1, 2008.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context;

(a) "appellate authority" means the authority to whom an appeal lies under section 55;
(i) appointed and posted by the State Government; or
(ii) appointed by the State Government and posted by the
    Commissioner; or
(iii) appointed and posted by the Commissioner,
    and empowered under rules framed under this Act to perform
    all or any of the functions of the assessing authority under this Act.

(c) "assessment year" means the period of twelve months commencing
    on the first day of April of a calendar year;

(d) "Board" means the Uttar Pradesh State Tax Board established
    under section 78;

(e) "Business" in relation to business of buying or selling goods
    includes-

(i) any trade, commerce or manufacture or any adventure or
    concern in the nature of trade, commerce or manufacture, whether or
    not such trade, commerce, manufacture, adventure or concern is carried
    on with a motive to make profit and whether or not any profit accrues
    from such trade, commerce, manufacture, adventure or concern;

(ii) the execution of any works contract or the transfer of the right to
    use any goods for any purpose (whether or not for a specified period);

(iii) any transaction of buying, selling or supplying plant, machinery,
    raw materials, processing materials, packing materials, empties,
    consumable stores, waste or by-products, or any other goods of a similar
    nature or any unserviceable or obsolete or discarded machinery or any
    parts or accessories thereof or any waste or scrap or any of them or any
    other transaction whatsoever, which is ancillary to or is connected with
    or is incidental to, or results from such trade, commerce, manufacture,
    adventure or concern, works contract or lease,

    but does not include any activity in the nature of mere service or
    profession which does not involve the purchase or sale of goods.

(f) "capital goods" means any plant, machine, machinery, equipment,
    apparatus, tool, appliance or electrical installation used for manufacture or
    processing of any goods for sale by the dealer and includes:-

(i) components, spare parts and accessories of such plant,
    machine, machinery, equipment, apparatus, tool, appliance or electrical
    installation;

(ii) moulds and dies;

(iii) storage tank;

(iv) pollution control equipment;

(v) refractory and refractory materials;

(vi) tubes and pipes and fittings thereof;

(vii) lab equipments, instruments and accessories;

(viii) machinery, loader, equipment for lifting or moving goods
    within factory premises, or

(ix) generator and boiler
    used in manufacture of goods for sale by him but for the purpose of
    section 13, does not include:-

(i) air-conditioning units or air conditioners, refrigerators, air
    coolers, fans, and air circulators if not connected with manufacturing
    process;

(ii) an automobile including commercial vehicles, and two or three
    wheelers, and parts, components and accessories for repair and
    maintenance thereof;
(iii) goods purchased and accounted for in business but utilized for the purpose of providing facility to the employees;

(iv) vehicle used for transporting goods or passengers or both;

(v) capital goods used in the execution of a works contract and

(vi) captive power plant used for generation of electrical energy and its parts, components and accessories for repair and maintenance thereof;

(g) "Commissioner" means the person appointed by the State Government as the Commissioner of Commercial Taxes and includes a Special Commissioner of Commercial Taxes, an Additional Commissioner of Commercial Taxes and a Joint Commissioner of Commercial Taxes.

(h) "dealer" means any person who carries on in Uttar Pradesh (whether regularly or otherwise) the business of buying, selling, supplying or distributing goods directly or indirectly, for cash or deferred payment or for commission, remuneration or other valuable consideration and includes:

(i) a local authority, body corporate, company, any co-operative society or other society, club, firm, Hindu undivided family or other association of persons which carries on such business;

(ii) a factor, broker, arhati, commission agent, dehndere agent, or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not who carries on the business of buying, selling, supplying or distributing goods belonging to any principal, whether disclosed or not;

(iii) an auctioneer who carries on the business of selling or auctioning goods belonging to any principal, whether disclosed or not, and whether the offer of the intending purchaser is accepted by him or by the principal or nominee of the principal;

(iv) a Government which, whether in the course of business or otherwise, buys, sells, supplies or distributes goods, directly or otherwise, for cash or for deferred payment or for commission, remuneration or other valuable consideration;

(v) any person who acts within the State as an agent of a dealer residing outside the State, and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as:

(A) a mercantile agent as defined in Sale of Goods Act, 1930 or

(B) an agent for handling of goods or documents of title relating to goods; or

(C) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or such payment;

(vi) a firm or a company or other body corporate, the principal office of headquarter whereof is situated outside the State, having a branch or office in the State, in respect of purchases or sales, supplies or distribution of goods through such branch or office;

(vii) any person who carries on the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(viii) any person who carries on the business of transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash or for deferred payment or other valuable consideration;

(ix) railway container contractor, transportor or any other carrier or a forwarding agent of goods including owner of a cold storage who fails to disclose the complete address of consignor or consignee or if disclosed name and address of consignor or consignee is bogus, forged or not verifiable.
(k) an owner or person in charge of a godown or warehouse who stores commercial goods,

Provided that a person who, not being a body corporate, sells agricultural or horticultural produce grown by himself or grown on any land in which he has an interest, whether as owner, usufructuary mortgagee, tenant, lessee or otherwise, or who sells poultry or dairy products from foods or animals kept by him shall not, in respect of such goods, be treated as a dealer;

(i) "declared goods" means goods declared under section 14 of the Central Sales Tax Act, 1956, to be of special importance in the inter-State trade or commerce;

(ii) "document" means any matter expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means, intended to be used, or which may be used for the purpose of recording that matter and includes-

(i) an electronic document including data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche; and

(ii) such other document as may be notified by the State Government.

(k) "Onkharwala Act" means the Uttar Pradesh Trade Tax Act, 1948 (U.P. Act No. 15 of 1948)

(i) "exempt goods" means any of the goods mentioned or described in column (2) of the Schedule-I.

(m) "goods" means every kind or class of movable property and includes all materials, commodities and articles involved in the execution of a work, contract, and growing crops, grass, trees and things attached to, or fastened to anything permanently attached to the earth which, under the contract of sale, are agreed to be severed, but does not include actionable claims, stocks, shares or securities;

(n) "Import" In relation to any goods, means to bring or receive any goods at any place within the State from any place situated outside the State where journey of such goods originates from such place outside the State and terminates at any place within the State;

(o) "Importer" means a dealer who brings or receives any goods into the State from any place outside the State and includes a dealer—

(i) who makes first sale of any goods brought or received into the State from any place outside the State; or

(ii) who receives any goods into the State on behalf of any other person from any place outside the State; or

(iii) on whose behalf any goods are received into the State from any place outside the State by any other person;

(p) "Input tax", in relation to a registered dealer who has purchased any goods from within the State, means the aggregate of the amounts of tax—

(i) paid or payable by such registered dealer to the registered selling dealer of such goods in respect of purchase of such goods; and

(ii) paid directly to the State Government by the purchasing dealer himself in respect of purchase of such goods where such purchasing dealer is liable to pay tax under this Act on the turnover of purchase of such goods;
(g) "lease", means any agreement or arrangement whereby the
right to use any goods for any purpose is transferred by one person to
another (whether or not for a specified period) for cash, deferred
payment or other valuable consideration without the transfer of
ownership and includes a sub-lease but does not include any transfer on
hire purchase or any system of payment by installments;

(i) "lessee" means any person to whom the right to use goods for
any purpose is transferred under a lease;

(s) "lessor" means any person by whom the right to use any
goods for any purpose is transferred under a lease;

(l) "manufacture" means producing, making, mining, collecting,
extracting, mixing, blending, altering, ornamenting, finishing, or
otherwise processing, treating or adapting any goods, but does not
include such manufacture or manufacturing processes as may be
prescribed;

(u) "manufacturer" in relation to any goods mentioned or
described in column 2 of Schedule IV means a dealer who, by
application of any process of manufacture, after manufacture of a new
commercial commodity inside the State, makes first sale of such new
commercial commodity within the State, whether directly or otherwise;
and includes a selling agent who makes sale of such new commodity on
behalf of the person who has manufactured it;

(v) "non-vat goods" means any of the goods mentioned or
described in column 2 of Schedule-IV;

(w) "officer-in-charge of a check-post or barrier" includes an
officer not below the rank of assessing authority posted at a check post
or barrier;

(x) "place of business" means any place where a dealer carries
on business and includes-

(i) any shop, warehouse, godown or other place where a dealer
stores his goods;

(ii) any place where a dealer produces or manufactures goods;

(iii) any place where a dealer keeps his books of accounts and
documents;

(iv) any place where a dealer executes the works contract or
where the right to use goods is exercised;

(v) in a case of a dealer who carries on business through an
agent (by whatever name called), the place of business of such
agent;

(y) "purchase price" means the amount payable by a purchaser
to a seller as consideration for the purchase of any goods made by or
through him after deducting the amount, if any refunded to the purchaser
by the seller in respect of any goods returned to such seller within such
period as may be prescribed.

Explanation: Purchase price does not include—

(i) the amount representing the cost of outward freight or cost of
installation, charged by the seller from the purchaser of goods if
such amount has been shown separately on sale invoice or tax
invoice issued by the seller;

(ii) amount of tax if such amount is shown separately on the sale
invoice or tax invoice.
(z) "registered dealer" means a dealer registered under section 17 or section 18.

(a) "registering authority" means the officer empowered under the rules framed under this Act to deal with issue, suspension, cancellation of registration certificate or any other matter related to registration under this Act and includes an assessing authority;

(b) "re-sale" means a sale by any person, of any goods in the same form and condition in which such goods were purchased by such person;

(ac) "sale"... with... its... grammatical... variations... and... cognate... expressions... means any transfer of property in goods (otherwise than by way of a mortgage, hypothecation, charge or pledge) by one person to another, for cash or for deferred payment or for any other valuable consideration and includes,

(i) a transfer, otherwise than in pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration;

(ii) a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(iii) the delivery of goods on hire purchase or any other system of payment by installments;

(iv) a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(v) the supply of goods by an association or body of persons (whether incorporated or not) to a member thereof for cash, deferred payment or other valuable consideration;

(vi) the supply, by way of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration

and such delivery, transfer or supply of any goods under sub-clause (i) to sub-clause (vi) above shall be deemed to be sale of those goods by the person making the delivery, transfer or supply and a purchase of those goods by the person to whom such delivery, transfer or supply is made.

(ad) "sale price" means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of goods at the time of or before the delivery of such goods, other than cost of outward freight or delivery or cost of installation in cases where such cost is separately charged.

Explanation:

(i) In a case in which any amount of any duty payable by a dealer is deferred for a period or in a case in which point of payment of any duty is shifted, amount of such duty shall be deemed part of the sale price;

(ii) The price of packing material in which any goods are packed shall be deemed part of the sale price of goods sold.
(iii) Sale price of goods in relation to transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be determined after deducting the aggregate of actual amount incurred towards labour and services, amount of profit relating to supply of labour and services and such other amounts as may be prescribed from the total amount received or receivable in respect of such works contract;

(iv) In respect of transfer of right to use goods, any goods for any purpose (whether or not for a specified period) sale price means the valuable consideration received or receivable in respect of such transfer of right to use goods but does not include any sum payable as a penalty or as compensation or damages for breach of contract;

(ae) "Schedule" means any of the Schedule appended to this Act;

(af) "Settlement Commission" means the Commission constituted under section 62;

(ag) "tax" means a tax leviable under this Act, on the sale or purchase of goods other than newspapers, and shall include,

(a) tax or lump sum, as the case may be, payable, in lieu of actual amount of tax due on turnover of sales, in accordance with provisions of section 6; or

(b) amount of reverse input tax credit;

(ah) "taxable dealer" means a dealer who is liable to pay tax in accordance with provisions of sub-section (2) of section 3 read with provisions of sub-section (5) of the said section;

(ai) "taxable goods" means any goods except goods mentioned or described in column 2 of Schedule I;

(a) "tax invoice" means a bill or a cash memo issued in the prescribed form and manner by a registered selling dealer to a registered purchasing dealer or to a person or body referred to in clauses (ii), (iii), (iv) and (v) of sub-section (1) of section 22 in respect of sale of any goods except exempt goods and non-vat goods;

(ak) "tax period" means period for which a dealer is liable to submit a tax return of turnover and tax under section 24 and where a dealer either commences or discontinues his business during any tax period, tax period includes part of such tax period during which business of the dealer has remained in existence;

(al) "tax return" means any return of turnover and tax prescribed or required to be furnished under this Act or the rules made thereunder;

(am) "taxable turnover of purchase" means turnover obtained after deducting from the gross turnover of purchase such amounts as may be prescribed;

(an) "taxable turnover of sale" means turnover obtained after deducting from the gross turnover of sale such amounts as may be prescribed;

(ao) "Tribunal" means the Tribunal constituted under section 57;
(ap) "turnover of purchase" with its cognate expressions means the aggregate of the amounts of purchase prices paid or payable in respect of purchase of goods made by a dealer either directly or through another dealer, whether on his own account or on account of others, after deducting the amount, if any, refunded by the seller in respect of any goods returned to such seller within such period as may be prescribed;

(aq) "turnover of sale" means the aggregate of amount of sale prices of goods, sold or supplied or distributed by way of sale by a dealer, either directly or through another, whether on his own account or on account of others;

(ar) "vehicle" means any kind of mode of transportation used for carriage of goods including motor vehicle constructed or adapted for the carriage of goods, or any other motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers including every wheeled conveyance, pull or push cart including animal drawn cart, animal, trailer, trolley, bicycle, tricycle, carrier and such other mode of transportation as may be specified in the notification issued by the State Government in this behalf;

(as) "vessel" includes any container, ship, barge, boat, raft, timber, bamboo or floating material propelled in any manner;

(at) "Web Site" means World Wide Web of the Department of Commercial Taxes of Uttar Pradesh with such domain “tradetax.nic.in” and with address “http://tradetax.nic.in” or any other website as may be notified by the State Government.

(au) "werks contract" includes any agreement for carrying out, for cash, deferred payment or other valuable consideration, the building construction, manufacture, processing, fabrication, erection, installation, fitting out, improvement, modification, repair or commissioning of any movable or immovable property.

CHAPTER II
Incidence, Levy and Rate of Tax

3. (1) Subject to the other provisions contained in this Act, every dealer shall be liable to pay tax under this Act for each assessment year, on his taxable turnover of sale or purchase or both, as the case may be, of taxable goods, at such rates and at such point of sale or purchase as provided under section 4 or section 5:

Provided that tax shall be levied on and charged from every dealer on such sales and purchases as are made on or after the date on which the dealer becomes liable for payment of tax in accordance with provisions of sub-section (3) or sub-section (5), as the case may be.

(2) Where a dealer carries on business for part of any assessment year he shall, subject to the other provisions contained in this Act, be liable to pay tax on the taxable turnover of sale or purchase or both, as the case may be, of taxable goods, at such rates and at such point of sale or purchase as provided under section 4 or section 5, where such sales or purchases are affected during the period in which he is liable for payment of tax in accordance with the provisions of sub-section (3) or sub-section (5).
(3) Dealers, of the class mentioned in column (2) against the serial no. mentioned in column (1), shall be liable to pay tax on sales or, purchases or both, as the case may be, where such sales or purchases of goods are made by them on or after the date mentioned in column (3) against the same serial no. of the table below:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Class of dealers</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. (i)</td>
<td>Dealers whose registration certificate, under this Act, is effective on 1-1-2008.</td>
<td>January 1, 2008</td>
</tr>
<tr>
<td>(ii)</td>
<td>Dealers whose registration certificate, issued under the Central Sales Tax Act, 1956, is valid on January 1, 2008</td>
<td></td>
</tr>
<tr>
<td>(iv)</td>
<td>Dealers who hold any taxable goods in opening stock on January 1, 2008 where such goods have been manufactured, processed or packed by using or consuming any imported goods</td>
<td></td>
</tr>
<tr>
<td>(v)</td>
<td>Dealers who hold any taxable goods in opening stock on January 1, 2008 where such goods have been manufactured, processed or packed by using or consuming any goods purchased after furnishing to the selling dealer any form of declaration or certificate prescribed under the erstwhile Act or the rules framed thereunder.</td>
<td></td>
</tr>
<tr>
<td>(vi)</td>
<td>Dealers who hold any goods in opening stock on January 1, 2008 where such goods have been purchased after furnishing to the selling dealer any form of declaration or certificate prescribed under the erstwhile Act or the rules framed thereunder.</td>
<td></td>
</tr>
<tr>
<td>(vii)</td>
<td>Dealers who, in the assessment year of commencement of this Act, have commenced exclusive business of purchase of any goods from within the State or sale of any goods within the State or both, as the case may be, on any date before January 1, 2008 and -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) whose aggregate, of the turnover or such purchase and turnover of such sale, of all goods, as defined hereunder, during the assessment year of commencement of this Act, from first day of the business during such assessment year, has, on or before January 1, 2008, exceeded the taxable quantum as provided in sub-section (4); and</td>
<td></td>
</tr>
<tr>
<td>(b)</td>
<td>who have not made any change in the nature of their business before their aggregate of turnovers as stated in clause (a) has exceeded the taxable quantum as provided in sub-section (4)</td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>(viii)</td>
<td>Dealers who have been carrying on exclusive business of purchase of any goods from within the State or sale of any goods within the State or both as the case may be, of any goods during the assessment year immediately preceding first assessment year under this Act and whose aggregate of the turnover of such purchase and turnover of such sale, of all goods, as defined hereunder, during such preceding assessment year had exceeded the taxable quantum as provided in sub-section (4)</td>
<td></td>
</tr>
<tr>
<td>(ix)</td>
<td>Dealers who, in the year of commencement of this Act, have; before January 1, 2008.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) made an inter-state sale of any taxable goods; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) made a sale in the course of the export of the goods out of the territory of India; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(c) consigned any taxable goods outside the State except by reason of a sale and such goods are delivered in the other State without a sale; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(d) brought or received any taxable goods from any place outside the State;</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Dealers, who with or without any other kind of business, import any taxable goods on or after January 1, 2008.</td>
<td>Date on which a dealer receives taxable goods for the first time</td>
</tr>
<tr>
<td>3.</td>
<td>Dealers who obtain registration certificate under the Central Sales Tax Act, 1956 on or after January 1, 2008.</td>
<td>Date from which registration certificate is effective</td>
</tr>
<tr>
<td>4.</td>
<td>Dealers, who, with or without any other kind of business, make sale of any taxable goods in the course of inter-State trade or commerce on or after January 1, 2008</td>
<td>Date on which a dealer makes first sale of any taxable goods in the course of inter-State trade or commerce</td>
</tr>
<tr>
<td>5.</td>
<td>Dealers, who, with or without any other kind of business, on or after January 1, 2008 make a sale, in the course of export of the goods out of the territory of India, of any taxable goods or make such sale of any exempt goods where in manufacture, processing or packing of such exempt goods any taxable goods have been used, consumed or utilized</td>
<td>Date on which a dealer makes first sale of the goods in the course of export of the goods</td>
</tr>
</tbody>
</table>
6. Dealers who, with or without any other kind of business, consign any taxable goods on or after January 1, 2008 at any place outside the State except by reason of a sale and such goods are delivered in the other State without a sale.

Date on which a dealer for the first time consigns any taxable goods outside the State.

7. Dealers who have been carrying on exclusive business of purchase of any goods from within the State or sale of any goods within the State or both, as the case may be, of any goods from a date prior to January 1, 2008 or dealers who commence such business on or after January 1, 2008 and

(i) whose aggregate of the turnover of such purchase and turnover of such sale, of all goods, as defined hereunder, in any assessment year including assessment year of the commencement of this Act, from first day of business during such assessment year, exceeds the taxable quantum as provided in sub-section (4) of this section on any date after January 1, 2008 and

(ii) who do not make any change in the nature of their business before their aggregate of the turnovers as stated in clause (a) exceeds the taxable quantum as provided in sub-section (4) of this section

Date on which aggregate of the turnovers of purchase from within the State and turnover of sale within the State or both, as the case may be, of all goods of a dealer, as defined hereunder, for the first time in any assessment year exceeds the taxable quantum.

8. Transporter or any other carrier or a forwarding agent or railway container contractor of goods where such transporter, carrier or forwarding agent or railway container contractor fails to disclose the name and address of the consignee or consignor in Uttar Pradesh or if disclosed name and address of consignor or consignee is bogus, forged or not verifiable or fails to furnish copy of invoice, chalan, transport receipt or consignment note or document of like nature in respect of any taxable goods, which are held in possession or custody or carried in his vehicle, or

An owner or person in-charge, of a godown or cold storage or warehouse who fails to disclose the name and address of the owner of any taxable goods stored in such godown, cold storage or warehouse.

First date on which any taxable goods are found in the possession or custody.

9. Dealers who do not fall in any of the classes mentioned against serial no. 1 to 8 above and who obtain registration certificate voluntarily under section 16.

Date from which registration certificate is effective.

Provided that a dealer who exclusively deals in purchase or sale, or both, as the case may be, of exempt goods, shall not be liable to pay tax under this Act.

Explanation (1) — For the purposes of this sub-section and sub-section (5) the expression "aggregate of turnover of purchase from within the State and turnover of sale within the State or both, as the case may be, of all goods" shall mean the aggregate of the turnover of-
(a) purchase of all taxable goods where such purchases are made by the dealer from within the State from persons other than registered dealers; and

(b) sale of all goods except goods included in clause (a) where such sales are made by the dealer within the State

Explanation (2) — Where a dealer falls in more than one category, mentioned in column (2) of the table given above, then he shall be liable for payment of tax with effect from the earliest date of all dates mentioned in column (3) of the table referred to above.

(4) Taxable quantum referred to in sub-section (3) shall be five lakh rupees.

(5) Every dealer who has once become liable for payment of tax shall continue to be so liable till the date on which he discontinues his business:

(6) For the purposes of this Act, following shall be determined in the prescribed manner:

(a) Turnover of sale of goods-
   (i) involved in the execution of works contract in which property in goods is transferred; or
   (ii) in cases of transfer of right to use any goods;

(b) Taxable turnover of sale; and

(c) Taxable turnover of purchase.

(7) Where in respect of transfer of property in goods involved in the execution of a works contract, the contractor does not maintain proper accounts or the accounts maintained by him are not found by the assessing authority to be worthy of credence and the amount actually incurred towards charges for labour and other services and profit relating to supply of labour and services are not ascertainable, for the purpose of determining turnover of sale of goods under sub-clause (i) of clause (a) of sub-section (6) such charges for labour and other services and such profits, may be determined on the basis of deduction of such percentage of the value of works contract as may be prescribed and different percentages may be prescribed for different types of works contract.

(8) Amount of tax, for which a dealer is liable for payment under any provision of this Act, shall be paid in the prescribed manner.

(9) Notwithstanding anything to the contrary in this Act, where any goods are sold or purchased together with any packing material, sale or purchase of packing material shall, notwithstanding the fact that contrasts of sale or purchase of such goods and such packing material have been made separately or price of sale or purchase, as the case may be, of the goods and the packing material has been shown separately:

(a) be liable to tax under this Act at the rate applicable to sale or purchase of the goods sold or purchased together with such packing material:

(b) not be liable to any tax under this Act if the sale or purchase of such goods is exempt from tax at the hands of the dealer.
(1) Where tax is payable, and has been so paid by a commission agent or any turnover of sale or turnover of purchase or both, as the case may be, of any goods on behalf of his principal, the principal shall not be liable to pay tax in respect of such turnover.

Explanation: For the purposes of this Act, the dissolution of a firm or association of persons or partition of a Hindu Undivided Family or transfer by a dealer of his business shall be deemed to be cessation or discontinuance of business.

4. (1) The tax, payable on sale of goods under this Act, shall be levied and paid on the taxable turnover of sale of

(a) goods named or described in column 2 of Schedule II at every point of sale and at the rate of four percent;

(b) goods named or described in column 2 of Schedule III at every point of sale and at the rate of one percent;

(c) goods named or described in column 2 of Schedule IV at the point of sale mentioned in column 3 and at the rate of tax mentioned in column 4 of the Schedule against such goods;

(d) goods named or described in column 2 of the Schedule V at every point of sale and at the rate of twelve and half percent;

Provided that in respect of goods mentioned in column 2 of Schedule IV, the State Government may, by notification, declare different rates of tax, not exceeding fifty percent, in respect of different goods or class of goods.

Provided further that turnover of sale of textile and sugar except khandsari sugar, mentioned or described in column 2 of Schedule II, shall be liable to tax from such date and at such rate, not exceeding four percent, as may be notified by the State Government.

(2) In respect of any entry of any Schedule, explanation or clarification, if any, given in footnotes of such Schedule, shall be deemed to be a part of such entry of such Schedule.

(3) Where a dealer, selling any goods, is not entitled to realise amount of tax, payable by him on the turnover of sale of such goods, separately on tax invoice, sale invoice, cash memo or bill from the purchaser of the goods, amount of tax payable by him on the turnover of such sale shall be computed using the formula:

\[
\text{Amount of tax payable} = \frac{100 \times \text{aggregate of sale prices}}{100 + \text{Rate of tax}}
\]

(4) The State Government may, by notification in the Gazette, amend any entry of any Schedule, add any new entry in any of the Schedule and in the like manner omit any entry of any Schedule.

(5) Every notification made under this section shall, as soon as may be after it is made, be laid before each House of the State Legislature, while it is in session, for a total period of not less than fourteen days, extending in one session or more than one successive sessions, and shall, unless some later date is appointed take effect from the date of its publication in Gazette subject to such modifications or annulments as the two Houses of the Legislature may during the said period agree to make, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder except that any imposition, assessment, levy or collection of tax or penalty shall be subject to the said modification or annulment.
5. (1) Every dealer, who, in the course of business, makes purchase of any taxable goods,

(i) other than non-vat goods from a person other than a registered dealer; or

(ii) non-vat goods, the earlier sale or purchase of which has not suffered levy of tax either under the provisions of the erstwhile Act or under the provisions of this Act,

shall be liable to pay tax on the turnover of purchase of such taxable goods except non-vat goods or turnover of purchase of non-vat goods or both, as the case may be.

(2) Tax on the turnover of purchase of taxable goods referred to in clause (i) or clause (ii) of sub-section (1) shall be levied at the same rate at which turnover of sale of such goods is liable to tax in accordance with the provisions of section 4.

6. (1) Notwithstanding anything contained in any other provision of this Act, but subject to other provisions of this section and the directions of the State Government, the assessing authority may agree to accept a composition money either in lump sum or at an agreed rate on his turnover of sale in lieu of tax that may be payable by a dealer in respect of such goods or class of goods and for such period as may be agreed upon:

Provided that in case of a dealer who carries on exclusive business of re-sale of goods within the State after their purchase from within the State and whose turnover of sale of such goods, for any assessment year, is neither likely to exceed fifty lakh rupees nor his such turnover, for the assessment year preceding such assessment year, has exceeded fifty lakh rupees, the State Government may notify a rate percent on sale of such goods. Different rates may be notified for different goods:

Provided further that any change in the rate of tax which may come into force after the date of such agreement shall have the effect of making a proportionate change in the lump sum or the rate agreed upon in relation to that part of the period of assessment during which the changed rate remains in force.

(2) Any dealer, who opts for payment of lump sum under this section, shall not be entitled to claim credit of input tax under section 13 in respect of purchase of goods which are re-sold by him during the period in which he is liable to pay tax or lump sum, as the case may be, under this section or in respect of purchase of goods which have been used, consumed or utilized in manufacture or processing of goods which are sold by him during such period and where the dealer has claimed credit of input tax in respect of any such goods, the same shall stand reversed and the dealer shall pay such amount of reverse input tax credit in accordance with provisions of section 14.

(3) Any dealer who opts for payment of tax or a lump sum, as the case may be, under this section shall not issue any tax invoice and shall not realise any amount from the purchaser of goods by way of tax or by giving it a different name or colour.

(4) A dealer who makes purchase of any goods from a dealer, who has opted for payment of tax or a lump sum, as the case may be, under this section, shall not be entitled to claim credit of input tax in respect of goods purchased from such dealer.
7. No tax under this Act shall be levied and paid on the turnover of—
   (a) sale or purchase where such sale or purchase takes place—
      (i) in the course of inter-state trade or commerce; or
      (ii) outside the State; or
      (iii) in the course of the export out of or in the course of the import into, the territory of India,
   (b) sale or purchase of any goods named or described in column (2) of the Schedule I or;
   (c) such sale or purchase, or sale or purchase of such goods by such class of dealers, as may be specified in the notification issued by the State Government in this behalf;

   Provided that while issuing notification under clause (c), the State Government may impose such conditions and restrictions as may be specified.

   Explanation: For the purposes of this Act, sections 3, 4 and 5 of the Central Sales Tax Act, 1956, shall apply respectively for determining whether or not a particular sale or purchase of any goods falls under any of the sub-clauses (i), (ii) and (iii) of clause (a).

8. Notwithstanding anything to the contrary contained in any other provision of this Act and without prejudice to the provisions of section 54, where it is found that any dealer has issued tax invoice or sale invoice without making actual sale of goods shown in such invoice then the selling dealer and the purchasing dealer who has received such invoice, jointly and severally, be liable for payment of an amount equal to amount of tax shown to have been charged in such invoice:

   Provided that before taking any action under this section, persons concerned shall be given an opportunity of being heard.

9. (1) Subject to the provisions of this Act, where the dealer is a firm or association of persons or a Hindu Undivided Family —

   (a) such firm or association and every person who is a partner of such firm or a member of such association or Hindu undivided family shall be liable jointly and severally for the payment of tax assessed and penalty imposed or any amount due under this Act and is payable by such firm or association or Hindu Undivided Family; and

   (b) where such firm or association or Hindu Undivided Family has discontinued its business, —

      (i) tax, including penalty payable under this Act by such firm or association or Hindu Undivided Family up to the date of such discontinuance may be assessed and determined as if no such discontinuance had taken place; and

      (ii) every person who was at the time of such discontinuance a partner of such firm or a member of such association or Hindu Undivided Family shall, notwithstanding such discontinuance, be liable jointly and severally for the payment of tax assessed and penalty imposed and payable by such firm or association or Hindu Undivided Family whether such assessment is made or penalty is imposed prior to or after such discontinuance, and, subject to as aforesaid, the provisions of this Act shall apply as if every such person or partner were himself a dealer.
Provided that where it is found that a change has occurred in the constitution of the firm or association, the firm or association as reconstituted as well as partners or members of the firm or association, as it existed before reconstitution, shall jointly and severally be liable to pay tax including penalty, if any, due from such firm or association for any period before its reconstitution.

(2) Where the ownership of the business of any dealer, liable to pay, tax is transferred, the transferor and transferee shall jointly and severally be liable to pay the tax including penalty, if any, payable in respect of such business till the time of such transfer, whether the assessment is made or the penalty is imposed prior to or after such transfer.

(3) Where a tax including penalty, if any, is recovered from a reconstituted firm or association under the proviso to sub-section (1) or from a transferee under sub-section (2), such firm or association or a transferee shall be entitled to recover the same from the person who was originally liable to pay the tax.

10. (1) Where a dealer dies, his executor, administrator or other legal representative shall be deemed to be the dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer:

Provided that-

(a) in respect of any liability of the deceased, his executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands;

(b) any proceeding including the proceeding for recovery may be continued from the stage at which it was pending at the time of the death of the dealer.

(2) The provisions of sub-section (1) shall mutatis mutandis apply to a dealer being a partnership firm, which may stand dissolved in consequence of the death of any partner.

11. In the case of any guardian, trustee or agent of any minor or other incapacitated person, carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be, levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such person or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself; and all the provisions of this Act and the rules made thereunder shall apply accordingly.

12. In the case of business owned by a dealer whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator General, the Official Trustee or any Receiver or Manager (including any person whatever his designation, who in fact manages the business on behalf of the dealer) appointed by him or under any order of a court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator General, Official Trustee, Receiver or Manager, in like manner and in the same terms as it would be leviable upon and recoverable from the dealer, as if he were conducting the business himself, and all the provisions of this Act and the rules made thereunder shall apply accordingly.
13. (1) Subject to provisions of this Act, dealers referred to in the following clauses and holding valid registration certificate under this Act, shall, in respect of taxable goods purchased from within the State and mentioned in such clauses, subject to conditions given therein and such other conditions and restrictions as may be prescribed, be allowed credit of an amount, as input tax credit, to the extent provided by or under the relevant clause:

(a) Subject to conditions given in column (2), every dealer liable to pay tax, shall, in respect of all taxable goods except non-vat goods, capital goods and captive power plant, where such taxable goods are purchased on or after the date of commencement of this Act, be allowed credit of the amount, as input tax credit, to the extent provided in column (3) of the table below:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Conditions</th>
<th>Extent of amount of input tax credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(i) If purchased goods are re-sold-</td>
<td>Full amount of input tax</td>
</tr>
<tr>
<td></td>
<td>(ii) inside the State, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) in the course of inter-state trade or commences; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv) in the course of the export of the goods out of the territory of India</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>(i) If purchased goods are used in manufacture of</td>
<td>Full amount of input tax</td>
</tr>
<tr>
<td></td>
<td>(ii) any goods except non-vat goods and where such manufactured goods are</td>
<td></td>
</tr>
<tr>
<td></td>
<td>sold in the course of the export of the goods out of the territory of India; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) any taxable goods except non-vat goods and where such manufactured goods are sold either inside the State or in the course of inter-state trade or commerce.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>(i) If purchased goods are transferred or consigned outside the State otherwise than as a result of a sale; or</td>
<td>Partial amount of input tax, which is in excess of rate prescribed under sub-section(1) of section 8 of the Central Sales Tax Act, 1956 of the purchase price on which the dealer has paid tax either to the registered selling dealer or to the State Government.</td>
</tr>
</tbody>
</table>

(b) Input tax credit of full amount of input tax shall be allowed to every dealer, liable to pay tax, in respect of capital goods purchased on or after the date on which dealer becomes liable for payment of tax under this Act, if such goods are to be used in manufacture of any-

(b.1) taxable goods except non-vat goods and where such manufactured goods are -
(i) sold within the State, in the course of inter-state trade or commerce or in the course of the export of the goods out of the territory of India; or

(ii) transferred or consigned outside the State otherwise than as a result of a sale;

(b.2) exempt goods except non-vat goods and where such manufactured goods are sold in the course of export of the goods out of the territory of India.

(c) Subject to conditions mentioned in column (2) of the table under clause (a), every dealer, who is liable to pay tax on January 1, 2008, shall, in respect of all taxable goods except non-vat goods, capital goods and captive power plant, where such goods have been purchased within a period of six months ending on the date of commencement of this Ordinance and where such goods-

(i) are held in opening stock on January 1, 2008 in the same form and condition in which they were purchased; or

(ii) have been used in manufacture of finished or semi-finished goods (in the process of manufacture of taxable goods except non-vat goods) or finished taxable goods, except non-vat goods and such finished or semi-finished goods are held in opening stock on January 1, 2008; and

(iii) have suffered levy of tax under the erstwhile Act, be allowed credit of partial or full, as provided in column (3) against relevant entry of the said table, amount of input tax as input tax credit and for this purpose amount of input tax shall be computed in the prescribed manner.

(d) Subject to conditions mentioned in column (2) of the table under clause (e), every dealer, who becomes liable to pay tax on a date after January 1, 2008, shall, in respect of all taxable goods, except non-vat goods, capital goods and captive power plant, where such taxable goods have been purchased on or after January 1, 2008 but within a period of six months ending on the day preceding the date on which such dealer has become liable to pay tax and-

(i) are held in opening stock, on the date on which the dealer has become liable to pay tax, in the same form and condition in which they were purchased;

(ii) have been used in manufacture of semi-finished goods (in the process of manufacture of taxable goods except non-vat goods) or finished taxable goods, except non-vat goods and such semi-finished or finished goods as are held in opening stock on the date on which the dealer has become liable to pay tax; or

(iii) have been purchased from a registered dealer after obtaining sale invoice bearing name and address of purchasing dealer, be allowed credit of partial or full, as provided in column 3 against relevant entry of the said table, amount of input tax as input tax credit and for this purpose amount of input tax shall be computed in the prescribed manner.
(e) Every dealer who is liable to pay tax and who opts for payment of tax or lump sum under provisions of section 6, shall, in respect of all taxable goods, except non-vat goods, capital goods and captive power plant, which are held in stock at the end of the period during which provisions of section 6 remain applicable, be allowed credit of full or partial amount of input tax or deemed input tax, as the case may be, in accordance with provisions of clauses (a) to (d) above, as may be applicable.

Provided that unless the State Government, in exercise of its powers under second proviso of sub-section (1) of section 4, issues notification prescribing rate of tax and point of tax in respect of sale of sugar or textile referred to therein, no facility of input tax credit, in respect of goods purchased for use in manufacture of said goods, shall be allowed under any of the aforesaid clauses.

Explanation: For the purposes of this sub-section,

(a) for entry against serial no. (1) of the table under clause (a), resale of goods includes transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(b) goods, required for use in manufacture of any goods, do not include captive power plant, or parts, components and accessories of a captive power plant or any other goods required for running or maintenance of a captive power plant.

(2) Notwithstanding anything to the contrary in the provision of sub-section (1) credit of full or partial amount of input tax, in respect of all taxable goods, may be allowed to developer, co-developer and units established in Special Economic Zone for authorized operations subject to such conditions as may be specified in the notification issued by the State Government.

Explanation - For the purposes of this sub-section the word "co-developer" or "developer" and expressions "Special Economic Zone" or "authorized operations" shall have the meanings assigned to them in the Special Economic Zones Act, 2005.

(3) Where purchased goods are to be used or disposed of partially for the purposes specified in clause (a) of sub-section (1), the input tax credit shall be claimed and allowed proportionate to the extent they are used or disposed of for the purposes specified in such clause.

(4) Except as provided otherwise in any provision of this Act or the rules framed thereunder, in respect of purchase of any goods in respect of which facility of input tax credit is admissible, input tax credit of the full amount of input tax can provisionally be claimed on the date on which tax invoice related to such goods is received by the dealer and where dealer himself is liable to pay tax in respect of purchase of any goods, on the date on which amount of tax payable is accounted for by the dealer in the account of tax payable by him.

(5) Where a dealer has claimed input tax credit in respect of any goods under sub-section (4), but such goods, or goods manufactured by using such goods; or goods packed by using or consuming such goods, are consigned outside the State or disposed of or dispossessed in a manner for which facility of input tax credit is not admissible or such facility is admissible for partial amount of input tax, the amount which is the difference, of the full amount of input tax and admissible amount of input tax credit, shall be deducted from the amount of the input tax credit, already claimed by the dealer by debiting such amount into the account of input tax credit maintained by him:

Provided that before debiting the amount of input tax credit reasonable opportunity of being heard shall be given to the dealer.
In the circumstances referred to in sub-section (5), the amount of
difference of full amount of input tax and admissible amount of input tax credit,
shall be debited by the dealer into the account of input tax credit maintained by
him on the day on which—

(i) goods, in respect of which credit of full amount of input tax
was claimed; or

(ii) goods manufactured by using goods in respect of which
credit of full amount of input tax was claimed; or

(iii) where goods, in respect of which credit of full amount of
input tax was claimed, are used or consumed in packing of any
goods, such packed goods,
are consigned outside the State; or disposed of or dispossessed by the
dealer in a manner for which facility of input tax credit is not admissible
or such facility is admissible for partial amount of input tax:
Provided that where the dealer discontinues his business, full
amount of input tax, which was claimed under sub-section (4), in respect of—

(i) goods held by the dealer in the same form and condition
in which those were purchased; or

(ii) goods which have been used in manufacture of any goods
held by the dealer, whether in semi-manufactured or
manufactured state);

(iii) goods which have been used or consumed in packing of any
goods held by the dealer,
in closing stock on the day on which he was discontinued business,
shall, before end of the tax period prescribed for submission of the tax
return for the tax period in which business is discontinued, shall be
debited by the dealer into the account of input tax credit maintained by
him.

(7) Except where—

(a) purchased goods; or

(b) manufactured goods which are manufactured by using
purchased goods; or

(c) packed goods which are packed by using or consuming
purchased goods,
are to be sold in the course of the export of the goods out of the territory
of India, no credit of any amount of input tax shall be claimed by a dealer
under sub-section (4) and no facility of input tax credit shall be allowed
to a dealer in respect of purchase of any goods where—

(i) sale of such goods by the dealer is exempt from payment of tax
under clause (c) of section 7; or

(ii) such goods are to be used or consumed in manufacture or
packing of any goods and sale of such manufactured or packed goods
by the dealer is exempt from payment of tax either under clause (b) or
clause (c) of section 7.

(8) Amount of admissible input tax credit for a tax period and for an
assessment year shall be computed in the prescribed manner and shall be
claimed and allowed within such time and in such manner as may be prescribed.

(9) Where any goods, purchased from within the State, are sold by a
principal through a selling agent or where any goods are purchased by a
purchasing agent on behalf of a principal, input tax credit, in respect of purchase
of such goods, shall be claimed by and be allowed to the principal in such
manner as may be prescribed.
10. Every dealer who claims input tax credit under this section, shall, in respect of input tax / input tax credit and inventory of goods, maintain such records and furnish such statements as may be prescribed.

11. Where it appears to the assessing authority that amount of input tax or amount of input tax credit shown in any statement furnished by any dealer is incorrect or is not worthy of credence, it may, after giving reasonable opportunity of being heard to such dealer and after making such inquiry as it may deem fit, determine the amount of input tax or amount of input tax credit, as the case may be, by making an order in writing:

Provided that where matter relates to any tax return submitted under section 24 or in any assessment proceedings under any section of this Ordinance, proceedings shall be completed in accordance with provisions of relevant sections.

Explanation: (1) For the purposes of this section,—

(i) goods for use in manufacture of any goods includes goods required for use, consumption or utilization in manufacture or processing of such goods or goods required for use in packing of such manufactured or processed goods;

(ii) manufacture of any goods includes processing of such goods and packing of such manufactured or processed goods; and

(iii) where during the process of manufacture of any taxable goods any exempt goods are produced as by-product or waste-product, it shall be deemed that purchased goods have been used in the manufacture of taxable goods. Conversely, where during the process of manufacture of any exempt goods any taxable goods are produced as by-product or waste-product; it shall be deemed that purchased goods have been used in the manufacture of exempt goods.

14. (1) Consistent with the provisions of this Act, the State Government may prescribe the circumstances in which and the goods in respect of which input tax credit shall be neither claimed nor allowed.

(2) Where, in respect of any goods, a dealer has already claimed input tax credit against the provisions of this Act or the rules framed thereunder or has wrongly claimed input tax credit in respect of any goods, benefit of input tax credit to the extent it is not admissible, shall stand reversed and such amount of reverse input tax credit shall be deducted from the amount of input tax credit already claimed by the dealer in the tax period in which event giving rise to reverse input tax credit has occurred:

Provided that where event, giving rise to reverse input tax credit, comes to the notice of the dealer after the tax return, for the tax period in which such event has occurred, has been submitted, the dealer shall be liable to pay such amount of reverse input tax credit within thirty days after the event comes to the notice of the dealer, along with simple interest at a rate of fifteen percent per annum for the period commencing on the date following the last date prescribed for submitting tax return of the tax period in which event has occurred and ending on the date on which amount has been deposited.

15. (1) For any tax period, net amount of tax payable shall be computed using the following equation:

Net amount of tax payable for any period = Gross amount of tax payable for such period – Gross amount of admissible input tax credit for the period
Where

(a) gross amount of tax payable for the period is the aggregate of amounts of-

(i) tax payable on the turnover of sale of goods made during the tax period;

(ii) tax payable on turnover of purchase of goods made during the tax period;

(iii) tax on the turnover of sale made during the period or any instalment of lump sum falling due during the period, as the case may be, payable under the provisions of section 6;

(iv) any other amount of tax payable; and

(b) gross amount of admissible input tax credit for the period is the aggregate of amounts of-

(i) input tax credit claimed in respect of purchase of goods made during the period less amount of reverse input tax credit, if any;

(ii) input tax credit carried forward from the immediately preceding tax period;

(iii) any installment of input tax credit in respect of goods held in opening stock on the date from which dealer has become liable to pay tax or in respect of purchase of capital goods;

(iv) input tax credit in respect of goods held in opening stock on the date on which, in case of a dealer who has opted for payment of tax or a lump sum under section 6 of this Act, provisions of section 6 cease to apply and the dealer continues his business;

Provided that where a dealer has been allowed moratorium for payment of tax under section 42, gross amount of tax payable for the period shall not include amount in respect of which facility of moratorium is applicable. Amount for which facility of moratorium is applicable shall be paid by the dealer separately in accordance with provisions of section 42.

(2) If, for any tax period, gross amount of admissible input tax credit under sub-section (1) exceeds the differential amount of gross amount of tax payable under that sub-section and the aggregate of amounts of tax paid by the dealer towards tax for such tax period, the excess amount of admissible input tax credit may be adjusted by the dealer against amount of tax payable in the tax return of the corresponding tax period under the Central Sales Tax Act, 1956 and where gross amount of such admissible input tax credit is a negative figure, the dealer, while computing net amount of tax payable under sub-section (1), shall add such amount to gross amount of tax payable by the dealer.

Explanation: For the purpose of this sub-section, expression "aggregate of amounts of tax paid by the dealer towards tax of such tax period" shall mean the aggregate of amounts of-

(a) tax deposited by the dealer towards tax of such tax period;

(b) tax deducted at source under provisions of section 34 in respect of any sale of goods where such sale is made during such tax period; and

(c) refund adjusted towards tax of such tax period;

Provided that amount under clause (a), (b) or (c) shall not be included in the aggregate of amounts of tax paid by the dealer towards tax of such tax period unless the dealer furnishes adequate documentary proof in respect thereof along with tax return of such tax period.
(3) Any excess amount of input tax credit left over after adjustment as provided in sub-section (2) shall be carried forward and be added to the amount of input tax credit for the next tax period.

Provided that in case of a dealer whose main business is to sell goods in the course of the export of the goods out of the territory of India, subject to the provisions of section 84, assessing authority shall, on the application of the dealer, along with the proof of export, allow provisional refund of excess amount of input tax credit for any tax period, after the dealer has submitted return for such tax period, within thirty days from the last date prescribed for submission of tax return or from the date of submission of tax return, whichever is later.

(4) Where a dealer has submitted returns for all tax periods of an assessment year, and if any amount of excess admissible input tax credit still exists according to the tax return of the last tax period, such excess amount of admissible input tax credit, subject to the provisions of sections 40, shall be refunded to the dealer within thirty days after the last date prescribed or allowed for submission of the return of last tax period of such assessment year.

Provided that excess amount of admissible input tax credit remaining in balance on the last day of the assessment year in which the dealer has become liable for payment of tax, shall, subject to the provisions of sub-section (3), be carried forward to the first tax return of the next assessment year and any excess amount of input tax credit according to the tax return of the last tax period of later assessment year shall be refunded to the dealer within thirty days after the last date prescribed or allowed for submission of return of the last tax period of the such later assessment year.

(5) Notwithstanding anything contained in sub-section (4) where a dealer discontinues business, refund of any excess amount of admissible input tax credit relating to last tax period of the assessment year during which business has been discontinued shall be allowed within Ninety days after the date of passing of assessment order for such assessment year.

(6) Where tax return for any tax period of any assessment year has not been submitted by the last date prescribed or allowed for submission of tax return of the last tax period of the assessment year, excess amount of admissible input tax credit, if any, for such assessment year, subject to the provisions of sections 40 shall be refunded to the dealer within a period of Ninety days after the assessment order in respect of such assessment year has been passed.

(7) Notwithstanding anything contained contrary to in sub-section (3) and sub-section (4), any excess amount of admissible input tax credit left over in the tax return of the last tax period of any assessment year, at the option of the dealer, may be carried forward to the tax return of the first tax period of the succeeding assessment year.

16. In any assessment proceedings where any fact is specially within the knowledge of the assessee, the burden of proving that fact shall lie upon him, and in particular, the burden of proving the existence of the circumstances bringing the case within any of the exemptions, exceptions or reliefs under any provisions of this Act including claim of any amount as input tax credit, shall lie upon him and assessing authority shall presume the absence of such circumstances.
17. (1) Every dealer liable to pay tax under this Act shall obtain registration certificate issued by the prescribed registering authority in the prescribed form.

(2) Except as provided under sub-sections (3), (4) and (5), every dealer liable to pay tax shall, for issue of registration certificate, apply to the registering authority within a period of thirty days from the date on which such dealer has become so liable, in the prescribed form and manner along with proof of deposit of registration fee of one hundred rupees:

Provided that a dealer who fails to apply for issue of registration certificate within the time prescribed, without prejudice to any other liability under this Act, may apply after depositing late fee at the rate of rupees one hundred for every month or part thereof for the period of delay.

(3) Every dealer who has held immediately before January 1, 2008 a registration certificate or a provisional registration certificate issued under the erstwhile Act and is liable to pay tax under this Act from January 1, 2008, shall be deemed a registered dealer with effect from January 1, 2008:

Provided that where a dealer was required to pay any fee for renewal of the registration certificate under the provisions of the erstwhile Act, if the same has not been paid, the registration certificate shall not be deemed valid unless such dealer deposits renewal fee along with late fee of one hundred rupees within a period of thirty days from January 1, 2008.

(4) In the case of a dealer, who is liable for payment of tax under this Act from the January 1, 2008 and whose application for issue of registration certificate under the erstwhile Act, is pending January 1, 2008, shall be deemed a registered dealer under this Act with effect from January 1, 2008 if—

(i) registration certificate is issued to him under the erstwhile Act;

and

(ii) the dealer deposits renewal fee payable under the erstwhile Act and late fee payable under this Act, if any, within thirty days from the date on which registration certificate is issued to him under the erstwhile Act.

(5) Every dealer who holds a registration certificate issued under the erstwhile Act shall present it before the registering authority or the assessing authority, as the case may be, for necessary endorsement by such authority relating to validity of such certificate under this Act, within sixty days from January 1, 2008 or date on which registration certificate is issued under the erstwhile Act, whichever is later in such form as may be prescribed.

(6) (a) No transporter, carrier or transport agent or railway container contractor shall operate its transport business in the State relating to taxable goods without being registered with the registering authority in such manner as may be prescribed.

(b) A transporter or carrier or transporting agent or railway container contractor already operating transport business in the State relating to taxable goods shall, within a period of thirty days from January 1, 2008 apply to registering authority for registration in the prescribed manner.
(c) If a transporter or carrier or transporting agent or railway container contractor carries or transports any taxable goods in contravention of the provisions of this Act or the rules made thereunder, his registration shall be liable to be cancelled or suspended for such period as may be determined by the registering authority after giving him a reasonable opportunity of being heard.

(c) Every transporter or carrier or transporting agent or railway container contractor operating its transport business shall maintain such records as may be prescribed.

(e) No taxable goods shall be delivered by the transporter or carrier or transporting agent or railway container contractor unless the prescribed requirements have been complied with.

(7) Where the registering authority is satisfied that-

(a) the application for issue of registration certificate is in order;

(b) the information furnished is correct and complete; and

(c) any requisite fee has been deposited and security where needed is furnished,

the registering authority may, after making such inquiry as it may deem necessary, cause the dealer to be registered and issue registration certificate in the prescribed form and prescribed time.

(8) If the dealer who has applied for issue of registration certificate does not fulfill any of the conditions mentioned in this section, or if any person having interest in the business is a defaulter in payment of any dues, relating to any other business, under this Act or under the Central Sales Tax Act, 1956 or under the erstwhile Act, the registering authority, shall, after giving a reasonable opportunity of being heard to the applicant, reject the application by an order in writing.

(9) Registration certificate issued under the erstwhile Act and validly held under this Act shall be valid with effect from such date as may be prescribed.

(10) Subject to provisions of sub-section (9), every registration certificate shall remain in force till the date of discontinuance of business:

(11) The registering authority, after giving reasonable opportunity of being heard to the dealer, may cancel the registration certificate with effect from the date -

(a) on which dealers' liability for payment of tax has ceased; or

(b) on which the dealer has discontinued the business; or

(c) of order of cancellation where-

(i) the dealer has obtained registration certificate by fraud or by mis-representation of facts; or

(ii) the dealer has failed to furnish security or additional security, as the case may be; or

(iii) the dealer has transferred any prescribed form of declaration or certificate obtained by him to any person against provisions of this Act or the rules made thereunder; or

(iv) the dealer has permitted some other person to carry on business in his name; or

(v) the dealer has issued any tax invoice to a dealer without making actual sale of goods; or

(vi) where a transporter or carrier or transporting agent or railway container contractor fails to file return or otherwise acts in contravention of the provisions of this Act or rules made thereunder:
(vii) a person acts in contravention of provisions of section 43;
(viii) where a dealer has failed to pay the tax, penalty or other dues within three months of the date such tax, penalty or other dues became payable.
(ix) registration certificate has been cancelled for any other sufficient cause.

(12) During cancellation proceedings under sub-section (11), where the registering authority is satisfied that the dealer will succeed in causing revenue loss, pending action for cancellation under sub-section (11), it may, after assigning reasons therefore, suspend the registration certificate by passing an order in writing, for the period during which the proceedings are pending:

Provided that if the dealer, by furnishing adequate security to the satisfaction of the registering authority, satisfies that revenue loss, if any, shall be made up by him, the registering authority may revoke the suspension of registration certificate.

(13) During the period of suspension of registration certificate under sub-section (12), the dealer shall be treated as unregistered dealer.

(14) The registering authority, after considering any information furnished or otherwise received and after making such inquiry as it may deem fit, amend from time to time any certificate of registration which shall take effect:

(a) in the case of change in the name, ownership or place of business, or opening of a new place of business, from the date of the event necessitating the amendment whether or not information in that behalf is furnished within the time prescribed under section 75,
(b) in case of any addition or modification in the description of any goods or class of goods in the certificate of registration, from the date of event necessitating the amendment if information in that behalf is furnished within the time prescribed under section 75 and in any other case, from the date of receipt of request for such addition or modification by the registering authority or the assessing authority, as the case may be;
(c) in case of deletion of any goods or class of goods, from the date of order of deletion:

Provided that where in consequence of a change in the ownership of a business, liability for payment of tax of any dealer ceases, the amendment of the certificate of registration shall take effect from the date on which information in respect of such change is furnished under section 75.

Explanation (I) - Any amendment of a certificate of registration under this sub-section shall be without prejudice to any liability for tax or penalty imposable, or for any prosecution for an offence under this Act.

Explanation (II) - For the removal of doubts, it is hereby declared that where a registered dealer-

(a) affects a change in the name of his business; or
(b) is a firm and there is change in the constitution of the firm without dissolution thereof, or
(c) is a trustee of a trust and there is a change in the trustees thereof; or
(d) is a guardian of the ward and there is a change in the guardian; or
(e) is a "Hindu Undivided Family" and the business of such family is converted into a partnership business with all or any of the coparceners as partners thereof.
then merely by reason of any of the circumstances aforesaid, it shall not be necessary for the dealer or the firm the constitution whereof is changed, or the new trustees, or the new guardian or, as the case may be, the partners of such partnership business, to apply for a fresh certificate of registration, and on information being furnished in the manner required by section 75, the certificate of registration shall be amended.

(15) The registration certificate shall not be cancelled or amended by the registering authority on its own motion unless the dealer has been given reasonable opportunity of being heard.

18. (1) On January 1, 2008, a dealer, who is otherwise not liable to pay tax, and if such dealer either carries on business or intends to carry on business, may apply at any time on or after January 1, 2008 for issue of registration certificate in the form and manner prescribed under sub-section (2) of section 17 alongwith proof of deposit of fee prescribed under that sub-section:

(2) Every other dealer who has held immediately before January 1, 2008 a registration certificate under the erstwhile Act but otherwise is not liable to pay tax under this Act, shall be deemed a voluntarily registered dealer under this Act provided he informs the registering authority within a period of thirty days from the date of commencement of this Act in the form prescribed under sub-section (5) of section 17, of his intention to remain registered dealer under this Act:

Provided that where a dealer was required to pay any fee for renewal of the registration certificate under the provisions of the erstwhile Act, if the same has not been paid, the registration certificate shall not be deemed valid unless such dealer deposits renewal fee along with late fee of one hundred rupees within a period of thirty days from the date of the commencement of this Ordinance.

(3) A dealer to whom registration certificate is issued under the erstwhile Act after January 1, 2008 and where such dealer is not otherwise liable to pay tax under this Act from January 1, 2008 of this Act, shall be deemed a registered dealer if such dealer, after depositing renewal fee and late fee, if any, informs the registering authority or the assessing authority, as the case may be, in the prescribed form, within thirty days from the date on which registration certificate is issued to him, of his intention to retain registration certificate voluntarily.

(4) Provisions of sub-sections (5) and (7) to (14) of section 17 shall mutatis mutandis apply to every registration certificate issued or held under this section.

19. (1) Where it appears necessary to the registering 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, the continuance in effect of registration certificate.

it may, by an order in writing and for reasons to be recorded therein, direct, before the grant or as the case may be, 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 dealer or person concerned has already furnished such security, additional security of any nature, as may be specified, for all or any of the aforesaid purposes:
Provided that a valid security or an additional valid security, furnished for any of the aforesaid purposes under the provisions of the erstwhile Act, shall also be deemed valid for such purpose under this Act, if the dealer informs his assessing authority or the registering authority, as the case may be, of his intention to continue in effect such security or additional security along with undertaking from the sureties on the stamp paper of proper face value and denomination.

(2) No dealer or the person concerned shall be required to furnish any security or additional security under sub-section (1) by the registering authority unless he has been given an opportunity of being heard, and the amount of such security or additional security that may be required to be furnished by any dealer shall also in no case exceed the tax payable, in accordance with the estimate of such authority on the turnover of the dealer for the assessment year in which such security is required to be furnished.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2) the Commissioner may, in respect of any goods notified by the Government in this behalf, by a general order in writing, direct that a cash security of such amount as may be specified in such order shall be required to be furnished by a dealer or person requiring any of the forms prescribed under this Act.

(4) Where the security furnished by a dealer or person concerned under sub-section (1) is in the form of a surety bond and any surety dies or becomes insolvent, the dealer or the person concerned shall, within thirty days of the occurrence of any of the aforesaid events, inform the authority granting the certificate under section 17 or section 18 or the authority issuing the forms referred to in clause (b) of sub-section (1), as the case may be, and shall within sixty days of such occurrence furnish a fresh surety bond or furnish in the prescribed manner other security for the amount of the bond.

(5) The assessing authority may, by order and for good and sufficient cause, forfeit the whole or any part of the security furnished by a dealer or the person concerned -

(a) for realising any amount of tax, penalty or other amount payable by the dealer or the person concerned; or

(b) if any dealer or person concerned is found to have misused any of the forms referred to in sub-section (1) or to have failed to keep them in proper custody,

Provided that no order shall be passed under this sub-section without giving the dealer or the person concerned an opportunity of being heard.

(6) Where by reason of an order under sub-section (5) the security furnished by any dealer or the person concerned is rendered insufficient, he shall make up the deficiency in such manner and within such time as may be directed by the assessing authority.

(7) The registering authority may -

(a) refuse to grant registration certificate; or

(b) suspend any registration certificate already issued; or

(c) refuse to issue any of the forms referred to in sub-section (1) or sub-section (3),

to any dealer or the person concerned, who has failed to comply with an order under sub-section (1) or sub-section (3), or with the provisions of sub-section (4) or sub-section (6), until the dealer or the person concerned has complied with such order or such provisions, as the case may be:
Provided that no order, under clause (a) or clause (b) above, shall be passed without giving the dealer or the person concerned an opportunity of being heard.

(3) The registering authority may, on application by the dealer or the person concerned, order the discharge of the surety or refund any amount or part thereof deposited by way of security by the dealer or the person concerned under this section or under any other section if it is not required for the purpose of this Act.

(9) An appeal under section 55 shall lie against an order passed under this section.

(10) Any person aggrieved by an order of the appellate authority may, within ninety days of the service of the order on him, file an appeal before the Tribunal under section 57.

(11) The provisions of this section shall mutatis mutandis, apply in relation to security required to be furnished under the order of any authority under this Act or the Court.

20. (1) Every registered dealer shall quote his Taxpayers’ Identification number, allotted to him on his registration certificate, on all correspondence made, statement and return submitted, information furnished and documents issued by him and on each copy of treasury challan while depositing amount of tax, fee or any other dues under this Act.

(2) While making sale of any taxable goods, if purchaser of such goods demands, the selling dealer shall show his registration certificate.

(3) While making purchases of any taxable goods, every purchasing dealer shall give his name, address and Taxpayers’ Identification number, to the selling dealer and the selling dealer shall mention such particulars on tax invoice, sale invoice, transport memo, challan or transfer invoice, as the case may be, issued by him.

(4) Every registered dealer shall present registration certificate issued to him before an officer or official authorized by the State Government whenever required by such officer or official in connection with any proceedings under this Act.

(5) Every dealer who possesses Permanent Account Number allotted under the Income-Tax Act, 1961, shall mention such number on annual return of turnover and tax and shall furnish such number whenever required by any authority under this Act.

21. (1) Every taxable dealer shall keep and maintain a true and correct account showing the value of the goods sold and bought by him, and in case the accounts maintained in the ordinary course do not show the same in an intelligible form, he shall maintain true and correct account in such form, as may be prescribed in this behalf.

(2) A manufacturer liable to pay tax under this Act shall, in addition to the accounts referred to in other sub-sections, maintain stock books in respect of goods used or consumed in manufacture as well as the products obtained at every stage of production.

Provided that in the case of any class of manufacturers, the aggregate of whose turnover, in an assessment year does not exceed twenty five lakh rupees, the Commissioner, or in any other case the State Government, may relax the requirements of this sub-section subject to such conditions and restrictions as may be deemed fit to be specified.
(3) The accounts, documents and the stock-books required to be maintained under this section shall be preserved by the dealer for such period as may be prescribed.

(4) Every registered dealer who consigns or delivers any goods or class of goods specified in the rules made thereunder or such other goods or class of goods, as the State Government may, by notification in the Gazette, specify in this behalf, of such quantity, measure or value as may be notified, to a dealer whether by reason of sale or otherwise, shall issue to the purchaser or consignee of goods, a transport-memo in prescribed manner and in prescribed form obtained from the assessing authority having jurisdiction over the area in which principal place of business of such dealer is situated.

(5) Except as provided in sub-section (4), every dealer liable to pay tax while consigning or delivering any taxable goods to another dealer whether as a result of sale or otherwise, shall issue to the purchaser or consignee of goods, a legible challan or transfer invoice in the prescribed manner containing such particulars, as may be prescribed.

(5) Where any goods are transported by road, original copy of transport memo referred to in sub-section (4), challan or transfer invoice referred to in sub-section (5), as the case may be, completed in all respects shall accompany the goods during journey of goods.

(7) Person transporting the goods for delivery to the consignee shall fill in the particulars in the relevant columns provided on transport memo, challan or transfer invoice, as the case may be, and shall deliver such transport memo, challan or transfer invoice to the consignee dealer along with goods.

(8) Every dealer who receives any form of declaration or certificate prescribed under this Act or rules made thereunder, from its assessing authority or from any other person, shall use them in the prescribed manner and shall keep an account, in the prescribed manner, of all such used and unused forms of declaration or certificates including forms of declaration or certificates received from other persons.

(9) No dealer shall transfer to any person and no person shall receive from any person any certificate or any form of declaration prescribed under the rules made under this Act except as provided under this Act or the rules made thereunder.

(10) Where a dealer disposes of taxable goods in more than one of the following ways:

(i) makes sale of goods inside the State; or

(ii) consigns goods to other dealers for sale inside the State; or

(iii) makes sale of goods in the course of inter-state trade or commerce; or

(iv) makes sale of goods in the course of the export of the goods out of or in the course of the import of the goods into, the territory of India; or

(v) consigns goods outside the State otherwise than as a result of sale,

shall, as far as possible, keep separate account of purchase, sale, receipt and dispatch of goods for each such purpose.

(11) A dealer who claims input tax credit under section 13 shall maintain a register in respect of tax period wise computations of amount of input tax credit.
(12) A dealer who maintains or keeps books, accounts or documents in a computer shall also maintain day-to-day printout of all such books, accounts and documents.

(13) Every dealer liable to pay tax shall prepare an inventory of all goods held in stock, as mentioned hereunder, along with their purchase value, on following dates:

(a) goods held in opening stock on the date on which the dealer becomes liable to pay tax;

(b) goods held in closing stock on the last date of each assessment year;

(c) goods held in closing stock on the date of discontinuance of business;

(d) in case of a dealer who has opted for payment of tax or lump sum under section 6, goods held in opening stock on the date from which provisions of section 6 cease to apply.

Provided that a manufacturer shall also prepare a list of goods used or consumed in manufacture, processing or packing of any manufactured or semi-manufactured goods held in stock on the aforesaid dates along with their purchase value.

(14) Where in any tax invoice, issued by the registered selling dealer to the registered purchasing dealer, in respect of sale of any goods, amount shown as tax exceeds the amount of tax payable on such sale under this Act, such selling dealer, within 30 days from the date of issue of tax invoice, shall provide such purchasing dealer with a credit note of excess amount realized as tax and the purchasing dealer shall provide to the selling dealer a debit note of such amount containing such requisite particulars as may be prescribed.

(15) Where in respect of sale of any goods, amount of tax payable under this Act exceeds amount shown as tax in the tax invoice issued by the registered selling dealer to the registered purchasing dealer, such selling dealer, within 30 days from the date of issue of tax invoice, shall provide to such purchasing dealer, with a debit note of differential amount of tax and the purchasing dealer shall provide to the registered selling dealer a credit note containing such requisite particulars as may be prescribed.

(16) In case of goods returned or rejected by the purchaser, a credit note shall be issued by the selling dealer to the purchasing dealer and debit note shall be issued by the purchasing dealer to the selling dealer containing such requisite particulars as may be prescribed.

Provided that where any goods sold in any assessment year are returned or rejected in the succeeding assessment year within six months from the date of sale, the amount of said price of goods returned or rejected and amount of tax relating to such goods which have been shown to have been realized by selling dealer from purchasing dealer and shown in the debit note or credit note, as the case may be, shall be adjusted with the turnover of sales or the turnover of purchases, as the case may be, in the assessment year in which goods are returned or rejected.

(17) If in respect of any particular assessment year, gross turnover of purchase or sale or both, as the case may be, of any dealer exceeds rupees one crore, then such dealer shall get his accounts verified and audited by a specified authority within six months from end of that assessment year and obtain within that period a report of such audit in the prescribed form duly signed and verified by such specified authority along with such particulars as may be prescribed. A true copy of such report shall be furnished by such dealer to the assessing authority within such period as may be prescribed.
Explanation for the purpose of this section, expression "specified authority" means—

(i) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 and includes persons by virtue of provisions of sub-section (2) of section 220 of the Companies Act, 1956, is entitled to be appointed to act as an auditor of companies;

(ii) a Cost Accountant within the meaning of the Cost and Works Accountant Act, 1959;

(iii) any other authority specified by the State Government.

(18) If any dealer liable to get his accounts audited under sub-section (1) fails to furnish copy of such report within the prescribed time, the assessing authority shall, after giving the dealer a reasonable opportunity of being heard, impose on him in addition to tax payable, a sum by way of penalty not exceeding ten thousand rupees, as he may determine.

22. (1) In respect of all taxable goods, except non-vat goods, in the circumstances mentioned below, every registered dealer except a dealer who opts for payment of tax or a lump sum under section 6, where such dealer is liable for payment of tax on sale of any such goods, shall, while making sale of the goods, issue to the purchaser, a tax invoice in the prescribed form and manner containing such particulars as may be prescribed, and shall charge separately on such tax invoice the amount of tax payable by him, where such goods are sold to—

(i) a registered dealer; or

(ii) an official or personnel of any foreign diplomatic mission or consulate in India; or

(iii) the United Nations or any other similar International body, entitled to privileges under any convention to which India is a party or under any other law for the time being in force; or

(iv) any consular or diplomatic agent of any mission, the United Nations or other body referred to in clause (ii) or clause (iii); or

(v) any developer or co-developer of any Special Economic Zone, for use or consumption in the authorized operations.

Provided that the State Government may prescribe different forms of tax invoice for different class of dealers or for different goods or class of goods:

Provided further that where the State Government does not prescribe the format of tax invoice, the selling dealer shall, in the cases referred to as aforesaid, issue tax invoice in the manner prescribed and containing such particulars, including name and complete address and Taxpayer's Identification Number, if any, of the person purchasing the goods, as may be prescribed.

(2) The dealer selling the goods referred to in sub-section (1) shall prepare tax invoice referred to in sub-section (1) in three copies marked original, duplicate and office copy and shall deliver copies marked original and duplicate to the person purchasing the goods. Copy of tax invoice marked as duplicate shall accompany the goods during transportation of such goods.

(3) Every registered dealer, who is liable for payment of tax on sale of any—

(a) non-vat goods and who realises tax from the purchaser, shall, while making sale of such goods, issue to the purchaser, a sale invoice in the prescribed manner containing such particulars as may be prescribed, and shall charge separately on such sale invoice the amount of tax; or
(b) taxable goods except non-vat goods and makes sale of such
goods to a dealer other than a registered dealer, shall, while making sale
of such goods to such dealer, issue a sale invoice after mentioning
name, complete address of purchasing dealer and such other particulars
as may be prescribed;

(4) Subject to provisions of sub-section (1) and sub-section (3), every
taxable dealer shall, in respect of sale of all goods, where-

(i) sale value of single sale exceeds the amount prescribed in this
behalf; or

(ii) purchaser of goods demands a cash memo or bill; or

(iii) any other law prescribes for issue of a bill or cash memo in
respect of sale of any goods; or

(iv) selling dealer as a practice issues a bill or cash memo in
respect of sales made by him,

issue to the purchaser a cash memo or bill in the prescribed
manner containing such particulars as may be prescribed.

(5) Every dealer referred to in sub-section (1) or clause (a) of sub-
section (3) shall charge amount of tax separately on every tax invoice or sale
invoice, as the case may be.

(6) Office copy of tax invoice, sale invoice, cash memo or bill, as the
case may be, prepared by the selling dealer and copies of tax invoice, sale
invoice, cash memo or bill, as the case may be, received by the purchasing
dealer shall be preserved by them for the period prescribed under sub-section
(3) of section 21.

(7) Every dealer, while making purchase of any goods from a registered
dealer, shall give his name, address and taxpayers’ identification number, if any,
to the selling dealer.

(8) The dealer, making sale of goods to any purchaser referred to in sub-
section (1), shall not issue tax invoice to such purchaser unless the purchaser
has furnished his name, complete address and taxpayer’s identification number.

(9) Where a dealer liable to pay tax makes purchase of any taxable
goods from a person other than a registered dealer and if the person selling such
goods does not issue cash memo or bill, the purchasing dealer shall issue to the
person selling the goods a purchase invoice in respect of such purchase in the
prescribed manner containing such particulars as may be prescribed and shall
obtain signature or thumb impression of the person selling the goods.

(10) The purchasing dealer referred to in sub-section (9) shall prepare
purchase invoice in two copies marked as original copy and office copy. The
purchasing dealer shall deliver original copy of such purchase invoice to the
person selling the goods and shall preserve office copy of such purchase invoice
for the period prescribed under sub-section (3) of section 21.

23. (1) Except as provided in section 22, no person shall, in respect of a
sale or purchase of any goods, realise any amount either in the name of tax or
by giving it a different name or colour.

(2) Where-

(i) the amount of tax charged in tax invoice or sale invoice, as the
case may be, exceeds the amount of tax payable; or

(ii) the amount of tax payable in respect of a sale exceeds the
amount of tax charged in a tax invoice or a sale invoice, as the case may,
be, or

Realisation of tax on sale or purchase of goods
A tax invoice or sale invoice has been issued by the selling dealer to the purchasing dealer in respect of any goods or any part of such goods is returned or rejected by such purchasing dealer,

debit note and credit note, of the amount of tax involved in each case, shall be issued in accordance with provisions of sub-sections (14), (15) and (16) of section 21.

(3) Except as provided in section 34, no person shall deduct any amount as tax from the amount payable to the person selling the goods.

CHAPTER - IV
Assessments, Payment, Recovery and Collection of Tax

24. (1) Every taxable dealer including a dealer from whom any amount of tax has been deducted at source under section 34, shall, for such tax period and within such time, as may be prescribed, submit tax return of his self assessed turnover and tax, in such form and verified in such manner as may be prescribed, but the assessing authority may in its discretion and for reasons to be recorded, extend the date for submission of the return by any dealer or class of dealers:

Provided that every taxable dealer, including a dealer who claims input tax credit, shall also submit along with tax return a list of-

(i) purchases of goods made from registered dealer in respect of which the dealer has received tax invoices;

(ii) sales of goods made to registered dealers in respect of which the dealer has issued tax invoices; and

(iii) sale made to dealers to whom sale invoices have been issued in the names of such dealers,

containing such particulars as may be prescribed:

(2) Before submitting the tax return under sub-section (1), the dealer shall, in the manner prescribed, deposit the net amount of tax payable shown in such tax return alongwith amount, if any, realized in excess of amount of tax due under this Act from purchasers of goods during the tax period.

(3) Every person or dealer to whom provisions of section 34 apply, shall, in respect of dealers from whom any amount of tax has been deducted, submit such statement within such time as may be prescribed.

(4) Where as a consequence of the date for the submission of return being extended under sub-section (1) on the application of the dealer, the deposit of tax under sub-section (2) is deferred, there shall be payable simple interest at the rate of one and quarter percent per month on such deposit for the period commencing on the last date prescribed for submission of the tax return and ending with the date of deposit of such amount.

(5) If any dealer discovers any omission or other error in any tax return submitted by him, he may, at any time before the expiry of the time prescribed for submitting the next tax return, submit a revised tax return. If the revised tax return shows a greater amount of tax to be due than was shown in the original return, the dealer shall also deposit separately the difference of tax due and the interest payable under sub-section (4) as if the time for submitting the original tax return had been extended on the application of the dealer to the date of submission of the revised tax return. If, the revised tax return shows lesser amount of tax to be due than was shown in the original tax return the dealer may adjust the excess amount towards the tax due for the subsequent tax periods.
(6) If goods sold by a dealer are returned to him by the purchaser within six months of the date of sale, and assessment of the selling dealer for the year to which such sale relates is as yet to be made, the selling dealer, and where goods purchased by a dealer are returned to the seller within six months of the date of purchase, and assessment of the purchasing dealer for the year to which such purchase relates is as yet to be made, the purchasing dealer, may, within thirty days of the expiry of the month in which such goods are returned, submit for that purpose only a revised return for the tax period during which such sale or purchase, as the case may be, was made.

(7) Every taxable dealer, including a dealer who has carried on business during part of an assessment year, shall, for such assessment year or for part of such assessment year, as the case may be, submit annual tax return of turnover and tax within such time and in such form and manner, as may be prescribed:

Provided that on the application of the dealer, in an appropriate case, the assessing authority may extend the period for submitting annual tax return but such extended period shall not exceed ninety days beyond the time prescribed for submitting such tax return;

(8) Every person to whom provisions of section 34 apply, shall, for each assessment year, in respect of a dealer from whom amount of tax has been deducted, submit such details, in such form and manner and within such time as may be prescribed.

(9) Every person transporting any goods by any public service motor vehicle or by any vessel and every forwarding agent shall submit to the assessing authority of the area from which the goods are dispatched such returns, as may be prescribed of all goods transported or forwarded by him. The assessing authority concerned shall have the power to call for and examine the books of account or other documents in the possession of such transporter or agent with a view to verifying the correctness of the returns submitted and the transporter and agent shall be bound to furnish the books of account or other documents when so called for.

25, (1) Where in respect of any tax period of an assessment year-

(i) any dealer has not submitted tax return within the time prescribed or within the time extended by the assessing authority, or if tax return has been submitted without payment of tax shown payable in such return; or

(ii) preliminary examination of tax return, by the assessing authority, reveals that computations shown in the tax return are wrong or amount of input tax credit claimed or tax payable shown is incorrect; or

(iii) on the basis of material available on records with the assessing authority, it appears to the assessing authority that the turnover of sales or purchases or both, disclosed by the dealer is not worthy of credence;

the assessing authority may, after making such inquiry as it may deem fit and after giving a reasonable opportunity of being heard to the dealer, determine

(i) to the best of its judgment the turnover, amount of tax payable and amount of input tax credit admissible, where the dealer has not submitted tax return or if the tax return has been submitted, the assessing authority is of the opinion that turnover disclosed by the dealer in such return is not worthy of credence; or

(ii) the amount of tax payable and amount of input tax credit admissible, in any other case,

by passing a provisional order of assessment for such tax period.
(2) No provisional order of assessment under sub-section (1) for any tax period of an assessment year, shall be made after the dealer has submitted annual return of turnover and tax, and where such annual return has not been submitted by the dealer, after expiration of the time prescribed or extended by the assessing authority, for submission of annual return.

(3) Amount of tax assessed under sub-section (1) in excess of the amount of tax deposited by the dealer, shall be paid by the dealer in the prescribed manner and within a period of thirty days from the date of service of the order of assessment and prescribed notice of demand on him.

26. Subject to provisions of this Act, in respect of every taxable dealer, for each assessment year, there shall be an assessment of tax payable by him and amount of input tax credit admissible to him.

Provided that where the dealer has carried on business during a part of the assessment year, such assessment shall be for such part of the assessment year:

Provided further that in case of person who–

(i) has obtained authorization for transit of goods through the State and there is presumption that such goods have been sold within the State; and

(ii) being a dealer other than a registered dealer brings any taxable goods from outside the State,

the assessing authority may make separate assessments for each such authorization for transit of goods or receipt of goods by the dealer, as the case may be.

27. (1) Subject to provisions of section 28, every dealer, who has submitted annual return of turnover and tax, in the prescribed form and manner, shall be deemed to have been assessed to an amount of tax admitted payable on the turnover of purchase or sale or both, as the case may be, disclosed in such return, and to an amount of input tax credit shown admissible in the return.

(2) For all purposes under this Act and rules made thereunder–

(a) annual return of turnover and tax, referred to in sub-section (7) of section 24, submitted by a dealer, shall be deemed to be an assessment order and facts disclosed or figures mentioned in such return shall be deemed part of such assessment order; and

(b) last date of the assessment year succeeding the assessment year in which the date prescribed for submission of such annual return falls, shall be deemed to be the date of such assessment order.

28. (1) In following types of cases or dealers, the assessing authority, after detailed examination of books, accounts and documents kept by the dealer in relation to his business and other relevant records, if any, and after making such inquiry as it may deem fit, subject to provision of sub-section (9), shall pass an assessment order for an assessment year in the manner provided in this section:

(a) in cases of such dealers as are specified or selected for tax audit by the Commissioner or any other officer, not below the rank of a Joint Commissioner, authorized by the Commissioner in this behalf, in such manner and within such time as may be prescribed.
(b) in case of a dealer falling in any of the categories below,

(i) dealer who has not submitted annual return of turnover and tax within the time prescribed or extended, or

(ii) dealer by whose tax return for one or more tax periods of the assessment year have not been submitted; or

(iii) dealer in whose case assessing authority has passed provisional assessment order under section 25 in respect of one or more tax periods to the best of its judgment; or

(iv) dealer in whose case, on the basis of material available on records, if the assessing authority is satisfied that the turnover of sales or purchases or both, as the case may be, and amount of tax shown payable as disclosed by the dealer in annual return of turnover and tax are not worthy of credence, or tax shown payable in the return has not been deposited by the dealer, or the amount of input tax credit claimed is wrong or the amount of tax payable shown is incorrect; or

(v) dealer who has prevented or obstructed an officer empowered to make audit, survey, inspection, search or seizure under the provisions of this Act; or

(vi) person against whom there is presumption that goods, for which authorization for transit of goods through the State was obtained, have been sold within the State.

(2) Where after examination of books, accounts, documents and other records referred to in sub-section (1),

(i) the assessing authority is satisfied about correctness of turnover of sale or purchase or both, as the case may be, disclosed by the dealer, it may assess the amount of tax payable by the dealer on such turnover and determine the amount of input tax credit admissible to the dealer or amount of reverse input tax credit payable by the dealer;

(ii) where assessing authority is of the opinion that turnover of sale or purchase or both, as the case may be, disclosed by the dealer is not worthy of credence, it may determine to the best of its judgment the turnover of sale or purchase or both, as the case may be, and assess the tax payable on such turnover and determine admissible amount of input tax credit and reverse input tax credit payable by the dealer.

(3) Before making an assessment under sub-section (2), dealer shall

(i) be required to furnish annual return of turnover and tax referred to in sub-section (7) of section 24, if he has not already submitted such return;

(ii) be given reasonable opportunity of being heard; and

(iii) be served with a notice to show cause, where determination of turnover, input tax credit or reverse input tax credit, or assessment of tax, all or any one of them, as the case may be, are to be made to the best of the judgment of the assessing authority.

(4) The show cause notice referred to in sub-section (3) shall contain all such reasons on which the assessing authority has formed its opinion about incorrectness of the turnover of sale or purchase or both, as the case may be, amount of tax, amount of input tax credit or amount of reverse input tax credit;

(5) Order of assessment shall be in writing and copy of assessment order along with prescribed notice of demand of the balance amount of tax, if any, to be deposited by the dealer, shall be served on the dealer.
(3) Dealer shall deposit amount of tax assessed in excess of amount of tax deposited by him for the assessment year, within a period of thirty days after the date of service of the assessment order and notice of demand.

(7) Where the amount of tax deposited by the dealer is found in excess of tax assessed, the same shall be refunded to the dealer according to the provisions of this Act.

(8) Assessing authority shall not be precluded from making assessment order under this section on the ground of passing of any provisional assessment order in respect of any tax period under section 25 and such provisional assessment order, if any, shall stand merged in the assessment order passed under this section.

(9) Notwithstanding anything to the contrary in any other provision of this Act, in following categories of cases, such number of assessments as mentioned against them, may be made for the same assessment year:

(i) cases relating to issue of authorization for transport of goods through the State, separate assessment relating to each such authorization;

(ii) where an unregistered dealer brings any taxable goods from outside the State more than once during an assessment year, separate assessment relating to goods brought on each occasion.

(10) The provisions of this Act shall apply to each assessment order passed under sub-section (9) as they apply to an order passed under sub-section (2).

(11) Dealers under sub-section (9) shall not be required to furnish annual return of turnover and tax and in cases of such dealers assessment under sub-section (9) may be made even before the expiry of the assessment year.

(12) Provisions of sub-sections (5), (6) and (7) shall, mutatis mutandis, apply to every assessment order passed under any provisions of this Act.

29. (1) If the assessing authority has reason to believe that the whole or any part of the turnover of a dealer, for any assessment year or part thereof, has escaped assessment to tax or has been under assessed or has been assessed to tax at a rate lower than that at which it is assessable under this Act, or any deductions or exemptions have been wrongly allowed in respect thereof, the assessing authority may, after issuing notice to the dealer and making such inquiry as it may consider necessary, assess or re-assess the dealer to tax according to law:

Provided that the tax shall be charged at the rate at which it would have been charged had the turnover not escaped assessment or full assessment as the case may be.

Explanation I: - Nothing in this sub-section shall be deemed to prevent the assessing authority from making an assessment to the best of its judgment.

Explanation II: - For the purpose of this section and of section 31, "assessing authority" means the officer or authority who passed the earlier assessment order, if any, and includes the officer or authority having jurisdiction for the time being to assess the dealer.

Explanation III: - Notwithstanding the issuance of notice under this sub-section, where an order of assessment or re-assessment is in existence from before the issuance of such notice it shall continue to be effective as such, until varied by an order of assessment or re-assessment made under this section in pursuance of such notice.
(2) Assessment order for any tax period or an assessment year may be made within the time prescribed under section 25.

(3) Except as otherwise provided in this section or elsewhere in this Act, no order of assessment or re-assessment under any provision of this Act for any assessment year shall be made after the expiration of three years from the end of such assessment year.

(4) Where the notice under sub-section (1) for any assessment year has been served within a period of three years after expiry of the assessment year to which assessment or re-assessment relates, the assessment or re-assessment may be made within a period of three years and six months after the expiry of such assessment year.

(5) Where appellate authority, revising authority, Tribunal, High Court, Commissioner or the State Government has:

(a) set aside an order of assessment or re-assessment and has remanded the case to the assessing authority, or

(b) for want of reasonable opportunity of being heard, set aside or has directed the assessing authority to set aside an ex parte order of assessment or re-assessment, or

(c) quashed any order of assessment or re-assessment for want of jurisdiction or for want of notice,

the assessing authority may make order of assessment or re-assessment before expiry of the assessment year succeeding the assessment year in which such order or direction is received by the assessing authority by due process:

Provided that where any assessment or re-assessment order is quashed by any authority or Court, for want of notice or for want of jurisdiction, the order of assessment or re-assessment may be made, within the time mentioned above in this sub-section, by the competent assessing authority after giving notice on the dealer.

(6) Where an order of assessment or re-assessment has been set aside by the assessing authority himself under section 32, a fresh order of assessment or re-assessment may be made before expiry of the assessment year in which such order of assessment or re-assessment has been set aside:

Provided that if an order of assessment or re-assessment made ex parte is set aside on or after first day of October in any assessment year, fresh order of assessment or re-assessment may be made on or before thirtieth day of September of the assessment year succeeding the assessment year in which such ex parte order of assessment or re-assessment was set aside.

Provided further that where second or subsequent time any order of assessment or reassessment is made ex parte and where such second or subsequent ex parte order of assessment or reassessment is to be set aside and a fresh order of assessment or re-assessment may be made within the time aforementioned when the first ex parte order is set aside.

(7) Where the Commissioner, on his own or on the basis of reasons recorded by the assessing authority, is satisfied that it is just and expedient so to do, authorises the assessing authority in that behalf, such assessment or re-assessment may be made within a period of eight years after expiry of assessment year to which such assessment or re-assessment relates notwithstanding such assessment or re-assessment may involve a change of opinion:

Provided that it shall not be necessary for the Commissioner to hear the dealer before authorising the assessing authority.
(5) Where the proceedings for assessment or re-assessment for any assessment year remain stayed under the order of any court or authority, the period commencing on the date of stay order and ending with the date of receipt by the assessing authority concerned of the order vacating stay, shall be excluded in computing the period of limitation provided in this section.

Provided that if in computing the limitation as aforesaid, the last date for passing an assessment or re-assessment falls on any date before first day of October in any assessment year, assessment or re-assessment may be made before the expiry of such assessment year and in a case in which such date falls after thirtieth day of September of any assessment year, order of assessment or re-assessment may be made before the expiry of the assessment year subsequent to assessment year in which such date falls.

(9) Where in the assessment or re-assessment of a dealer for any assessment year, any assessing authority,

(a) has included any turnover and any superior authority or Court has, in exercise of the powers lawfully vested in it, held such turnover to relate to the assessment of-

(i) such dealer for any other assessment year, or

(ii) such dealer under the Central Sales Tax Act, 1956, or

(iii) any other dealer, whether under this Ordinance, or under the Central Sales Tax Act, 1956,

(b) has not included any turnover on the ground that it relates to assessment under the Central Sales Tax Act, 1956 and any superior Authority or Court has, in exercise of the powers lawfully vested in it, held such turnover to relate to the assessment of that dealer under this Act, whether for such assessment year or any other assessment year,

then nothing contained in this section limiting the time shall apply to assessment or re-assessment whether under this Act or under the Central Sales Tax Act, 1956 of such dealer or such other dealer, relating to such assessment year or such other assessment year, as the case may be.

(10) Where the assessing authority has reason to believe that any person with a view to evade payment of tax or in order to claim any input tax credit or rebate which he otherwise is not eligible for or was carrying on business in the name of, or in association with any other person either directly or indirectly, whether as an agent, employee, manager, partner or power of attorney holder or guarantor, relative or sister concern or in any other capacity, such person and the person in whose name the registration certificate is taken, shall be liable severally and jointly for payment of tax, interest or penalty which shall be assessed, levied and recovered from all or any such person as if such person or persons are dealers under this Act. However, before taking any action, the person concerned shall be given an opportunity of being heard.

(11) Where the State Government is of the opinion that due to any extraordinary circumstances prevalent in any assessment year in the State or any part of it, it will be difficult to complete assessment or re-assessment in any case or class of cases in respect of which limitation for passing assessment or re-assessment expires in such assessment year, for the purpose of making assessment or re-assessment in such a case or class of cases, it may, by notification in the Gazette, extend the time limit up to one year beyond the time limit prescribed under this section.
30. (1) The amount of turnover, determined in the prescribed manner shall if such amount is not in the multiple of ten, be rounded off to the nearest multiple of ten rupees, that is to say, a part of ten rupees which is less than five rupees shall be ignored and any other part shall be counted as ten rupees. The amount so rounded off shall be deemed to be the turnover of the assessee for the purpose of assessment of tax under this Act.

(2) The amount of tax, fee, interest, penalty or any other sum payable or the amount of refund due under the provisions of this Act shall, where such amount contains part of a rupee, be rounded off to the nearest rupee, that is to say, a part of a rupee which is less than fifty paise shall be ignored and any other part shall be counted as one rupee.

31. (1) Any officer, authority, the Tribunal or the High Court may on its own motion or on the application of the dealer or any other interested person rectify any mistake apparent on the face of record, in any order passed by him under this Act, within three years from the date of the order sought to be rectified:

Provided that where an application under this sub-section has been made within such period of three years, it may be disposed of even beyond such period:

Provided further that no rectification which has the effect of enhancing the assessment, penalty, fees or other dues, shall be made unless reasonable opportunity of being heard has been given to the dealer or other person likely to be affected by such enhancement.

(2) Where such rectification has the effect of enhancing the assessment, the assessing authority shall serve on the dealer a revised notice of demand in the prescribed form and therefrom all the provisions of this Act shall apply as if such notice has been served in the first instance.

32. (1) In any case in which an order of assessment or re-assessment or rejection of application for registration or order of penalty is passed exparte, the dealer may apply to the assessing authority within thirty days of the service of the order to set aside such order and re-open the case; and if such authority is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, it may set aside the order and reopen the case for hearing:

Provided that no such application for setting aside an exparte assessment order shall be entertained unless it is accompanied by satisfactory proof of the payment of the amount of tax to be due under this Act on the turnover of sales or purchases, or both, as the case may be, admitted by the dealer in the returns filed by him or at any stage in any proceeding under this Act, whichever is greater.
(2) Where an assessment order under sub-section (1) of section 25 is passed, ex parte, the dealer may apply to the Assessing Authority within thirty days of the service of the order, to set aside such order and if such authority is satisfied that the dealer has filed the tax return and deposited the tax due according to the tax return within thirty days from the last day prescribed for filing such tax return, it may modify or set aside such order and also the demand notice, if any, issued thereunder.

(3) In any case in which any assessment or re-assessment has been made ex parte and—

(a) appeal under section 55 against such order has been dismissed as barred by time;

(b) in appeal before the Tribunal under section 57, order, passed by the Appellate Authority under section 55, has been confirmed; and

(c) Commissioner or Additional Commissioner designated by the Commissioner, after giving reasonable opportunity of being heard to the dealer, is satisfied that—

(i) dealer, at any stage during the period of assessment or reassessment proceedings, had no notice of initiation of such proceedings;

(ii) as a result of ex parte assessment or reassessment, without proper basis amount of tax has been levied;

(iii) undue hardship will be caused to the dealer if such assessed tax is realized from him; and

(iv) if, after giving reasonable opportunity of being heard to the dealer, tax is reassessed, demand created by earlier order of assessment or reassessment may stand reduced to a large extent, he may direct the assessing authority to set aside such ex parte order of assessment or reassessment and to make assessment or reassessment after affording reasonable opportunity to the dealer, if the dealer presents an application before the Commissioner within a period of sixty days from the date on which dealer receives the order passed by the Tribunal under section 57.

33. (1) Any amount of tax or fee or penalty or any other amount, which a dealer or other person is liable to pay under this Act, shall be deposited by the dealer or such other person in the prescribed manner.

(2) Subject to provisions of section 42, the tax admittedly payable, shall be deposited within the time prescribed, failing which simple interest at the rate of one and quarter percent per mensum shall become due and payable on unpaid amount with effect from the day immediately following the last date prescribed till the date of payment of such amount and nothing contained in section 24 shall prevent or have the effect of postponing liability to pay such interest:

Explanation: For the purposes of this sub-section, the tax admittedly payable for a tax period or an assessment year, as the case may be, shall be computed in accordance with provisions of section 15.

(3) Subject to other provisions of this Act, the amount of tax assessed under this Act in excess of amount of tax already deposited, the amount of interest payable thereon, any amount imposed by way of penalty and any other amount determined payable under this Act shall be deposited in the manner specified, within thirty days of the service of the order.
(a) of assessment and notice of demand in case of tax assessed and interest payable;

(b) imposing penalty or determining any other amount payable, as the case may be.

(4) If the tax (other than the tax admittedly payable to which sub-section (2) applies) assessed, re-assessed or enhanced by any authority or court remains unpaid after expiration of the period specified in the notice of assessment and demand, simple interest at the rate of one percent per mensum on the unpaid amount calculated from the date of such expiration shall become due and be payable.

(5) The amount of interest payable under this section shall be without prejudice to any other liability or penalty that the dealer may incur under this Act or under any other law for the time being in force, and shall be added to the amount of tax and be also deemed for all purposes to be part of the tax.

(6) Where realisation of any tax remained stayed by any order of any court or authority and such order of stay is subsequently vacated, the interest shall be payable also for any period during which such order remained in operation.

(7) Notwithstanding anything contained in any other law or contract to the contrary, the assessing authority may, at any time or from time to time, by notice in writing a copy of which shall be forwarded to the dealer at his last address known to the assessing authority, require-

(a) any person from whom any amount is due or may become due to the dealer; or

(b) any person who holds or may subsequently hold money for or on account of the dealer,

to pay to the assessing authority-

(i) forthwith upon the money becoming due or being held; or

(ii) at or within the time specified in the notice not being before the money becomes due or is held,

so much of the money as is sufficient to pay the amount due by the dealer in respect of arrears of tax and other dues under this Act, or the whole of the money when it is equal to or less than that amount;

Provided that the assessing authority may at any time or from time to time revoke or amend such notice.

Explanation - For the purposes of this sub-section, the amount due to a dealer or money held for or on account of a dealer by any person shall be computed after taking into account such claims, if any, as may have arisen due for payment by such dealer to such person and as may be legally subsisting.

(8) Any person making any payment in compliance with notice under sub-section (7) shall be deemed to have made the payment under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the dealer to the extent the amount referred to in the receipt.

(9) Any person discharging any liability to the dealer after receipt of the notice referred to in sub-section (7) shall be personally liable to the assessing authority to the extent of the liability discharged or to the extent of the amount mentioned in such notice, whichever is less.
(10) Where a person, to whom notice under sub-section (7) is sent, proves to the satisfaction of the assessing authority that sum demanded or any part thereof is not due to the dealer, or that he does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such person to pay the sum demanded or any part thereof, as the case may be, to the assessing authority.

(11) Any tax or other dues payable to the State Government under this Act, any amount of money which a person is required to pay to the assessing authority under sub-section (7) or for which he is personally liable to the assessing authority under sub-section (9) shall, notwithstanding anything contained in any other law for the time being in force and subject to any special or general order of the State Government, be recoverable as arrears of Land Revenue, or in the prescribed manner by the assessing authority or any other officer authorised by the State Government in that behalf and such authority or officer shall, for the purposes of such recovery—

(a) have all the powers which a Civil Court has under the Code of Civil Procedure, 1908 for the purpose of recovery of an amount due under a decree;

(b) have the power to require the assessing authority or such authorised officer, having jurisdiction in any other area to make such recovery if the defaulter is or has property within the area of such other assessing authority or officer, and thereupon such other assessing authority or officer shall proceed to make recovery in prescribed manner;

(12) In respect of any sum recoverable under this Act as arrears of land revenue, the assessing authority may forward to the Collector a certificate under his signature specifying the sum due. Such certificate shall be conclusive evidence of the existence of the liability of its amount and of the person who is liable and the Collector on receipt of the certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue:

Provided that without prejudice to the powers conferred by this section the Collector shall, for the purpose of recovering the amount specified in the certificate, have also all the powers which—

(a) a Collector has under the Revenue Recovery Act 1890; and
(b) a Civil Court has under the Code of Civil Procedure, 1908, for the purpose of recovery of an amount due under a decree.

Explanation: - The expression Collector includes an Additional Collector or any other officer authorised to exercise the powers of a Collector under the law relating to land revenue for the time being in force in the State.

(13) Notwithstanding anything contained in sub-section (2) and sub-section (3) and notwithstanding any judgment, decree or order of any Court, Tribunal or other authority, where any notice of assessment and demand in respect of any tax or other dues under this Act, is served upon a dealer by an assessing authority and an appeal, revision or other proceeding is filed in respect of such tax or dues then—

(a) where as a result of such appeal, revision or other proceeding the amount of such tax or other dues is enhanced, the assessing authority shall serve upon the dealer a fresh notice only in respect of the amount by which such tax or other dues are enhanced, and any proceeding in relation to the amount specified in the notice already served upon him before the disposal of such appeal, revision or other proceeding may be continued from the stage at which it stood immediately before such disposal;
(b) where as result of such appeal, revision or other proceeding the amount of such tax or other dues is reduced:

(i) it shall not be necessary to serve upon the dealer a fresh notice but only the reduced amount shall be realized;

(ii) if any recovery proceedings are pending before any officer or authority other than the Assessing authority, the Assessing Authority shall intimate such reduction to such officer or authority;

(iii) any proceeding initiated on the basis of the notice or notices served upon the dealer before the disposal of such appeal, revision or other proceedings, including any recovery proceeding, may be continued in relation to the amount so reduced from the stage at which it stood immediately before such disposal.

(c) No fresh notice shall be necessary in any case where amount of the tax or other dues is not enhanced (with reference to the amount assessed by the Assessing authority) as a result of such appeal, revision or other proceedings.

(14) Any amount paid or deposited by, or recovered from, or refundable to a dealer, shall first be adjusted towards the principal amount of tax, fee, penalty or other dues outstanding against him and the excess if any, shall then be adjusted towards the interest, if any, due from him.

(15) Where any amount of tax assessed, interest payable or penalty imposed is recoverable from an owner of a vehicle and for realization of such amount of tax, interest or penalty, recovery certificate has been issued by the assessing authority, the officer competent to execute the recovery certificate may take assistance of police and other officer or official of the State Government in locating such vehicle or other vehicles of the same owner. If so required by the officer executing the recovery certificate, such officer or official shall be empowered to detain such vehicle. Whenever any officer or official detains any such vehicle, he shall give the cause of detention in writing to the person in charge of the vehicle at the time of detention and shall immediately inform the officer executing the recovery certificate. Officer executing the recovery certificate shall proceed in accordance with law to realise such amount of tax or penalty:

Provided that if the owner or person in charge of the vehicle proves to the satisfaction of such officer or official that amount shown recoverable has already been paid, the vehicle shall be set free:

Provided further that if at the time of detention of vehicle, if some goods are loaded on it and owner of such goods is a person other than the owner of the vehicle, the owner or the person in charge of the goods shall be allowed to remove such goods from such vehicle if he desires so.

(16) During the period of detention of vehicle under sub-section (15), the person-in-charge of the vehicle at the time of detention shall take all necessary measures for safety of goods and vehicle and officer or official detaining the vehicle shall not be responsible for any loss or damage to goods or vehicle.

34. (1) Without prejudice to any other mode of recovery, payment or collection of tax under this Act, the State Government may, by notification in the Gazette, direct that, in a specified case and in the specified circumstances but subject to such conditions as may be specified, every specified person responsible for making payment to the selling dealer, for discharge of liability on account of valuable consideration payable on sale of goods in such cases as may be specified, shall, at the time of making such payment to the seller, either by credit or in cash or in any other manner, towards satisfaction of tax payable by the dealer on account of sale of any taxable goods, deduct an amount determined in the manner specified:
Provided that where in case of a works contract, the contractor has awarded a sub-contract and the notification provides for deduction of amount by the contractor from the payments made to the contractor, the contractor responsible for making any payment or discharge of any liability to any sub-contractor, in pursuance of a contract with the sub-contractor, shall, while making payment to the sub-contractor, deduct amount of tax referred to above:

Provided further that where in case of a works contract, the contractor has already made deduction from the payments made to his sub-contractor, the amount of such payments shall be deducted from the amount on which deduction is to be made by the contractor to the contractor.

(2) Upon issue of a notification under sub-section(1), where-

(a) a dealer, who makes sale of any taxable goods and in whose case notification referred to in sub-section (1) applies, for any reason claims that he either is not liable to pay tax on such sale or is liable to pay as tax an amount lesser than amount of deduction computed in the manner provided; or

(b) the person responsible for making payment to the dealer selling the goods is unable to ascertain the turnover of any goods sold,

the person responsible for making payment shall require the selling dealer to produce direction issued in this behalf by the assessing authority of the selling dealer and shall act according to such direction of the assessing authority.

(3) Where purchasing dealer himself is liable to pay tax on turnover of purchase of any goods by virtue of any provision of this Act, he shall not deduct any amount in respect of turnover of such goods.

(4) In the circumstances under sub-section (2), the dealer selling goods may, for issue of direction to the purchaser to deduct an amount lesser than the proposed amount of tax or not to deduct any amount as tax, apply to the assessing authority having jurisdiction over the principal place of his business or if he has no fixed place of business, to the assessing authority in whose jurisdiction he ordinarily resides.

(5) The assessing authority referred to in sub-section (4), after examining the liability of payment of tax of the dealer in respect of sale of goods made and after giving reasonable opportunity of being heard to the dealer, shall by an order in writing direct the purchaser of the goods accordingly.

(6) The amount deducted under sub-section (1) shall be deposited into the Government Treasury by the person making such deduction before the expiry of the 20th day of the month following that in which deduction is made:

Provided that where the purchaser of goods referred to in sub-section (1) is a registered dealer, he shall deposit the amount of deduction in the manner and within the time in which amount of tax for the tax period in which purchase has been made, is payable and such dealer shall be entitled to claim input tax credit in accordance with provisions of section 13 in respect of such purchase.

(7) The person making deductions under sub-section (1) shall, at the time of payment or discharge, furnish to the selling dealer a certificate of amount deducted in such form and manner and within such period as may be prescribed and shall submit such statement of all such purchases, payments and deductions made and certificates issued by him, in such manner and within such time, as may be prescribed.
(8) If any person referred to in sub-section (1) fails to make the deduction or after making deduction fails to deposit the amount so deducted as required by sub-section (6), the assessing authority may, after giving to such person an 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 under this section but not so deducted and, if deducted, not so deposited into the Government Treasury.

(9) Without prejudice to the provisions of sub-section (8), if any such person, after deducting, fails to deposit the amount so deducted, he shall be liable to pay simple interest at the rate of fifteen percent per annum on the amount not so deposited from the date on which such amount was deducted to the date on which such amount is actually deposited.

(10) Where the amount has not been deposited after deduction, such amount together with interest referred to in sub-section (9) shall be recovered as arrears of land revenue from the person who has deducted and such amount shall be a charge upon all the assets of the person concerned.

(11) Nothing contained in this section shall prevent the assessing authority from making an assessment of tax payable by the dealer in accordance with other provisions of this Act and the dealer shall be liable to pay tax in accordance with other provisions of this Act:

Provided that any deduction made in accordance with the provisions of this section shall be treated as a payment of tax on behalf of the selling dealer, and credit shall be given to him for the amount so deducted on the production of the certificate, referred to in sub-section (3) in the tax return of the relevant period or the assessment made, as the case may be, and any amount found in excess of tax due shall be refunded to the selling dealer.

(12) No deduction of any amount shall be made under this section if the person selling the goods is not a dealer, but the onus to prove that goods have been purchased from a person other than a dealer shall lie on the person responsible for making payment, failing which it shall be deemed that goods have been purchased from a dealer.

(13) Where the person responsible for making deduction in respect of a sale under a works contract is unable to ascertain the amount of deduction and the contractor or the sub-contractor, as the case may be, does not produce direction referred to in sub-section (2) from its assessing authority, the person responsible for making deduction shall deduct an amount which shall be four percent of the gross amount of payment.

Explanation: - For the purposes of this section, assessing authority in relation to person responsible for making payments to the selling dealer means the officer having jurisdiction over the place where the principal place of business of such person inside the State is located and where such person has no such place, the place where the residence of such person inside the State is located.

35. (1) Every person responsible for making tax deduction at source in accordance with provisions of section 34, if he is not a registered dealer, shall apply to the assessing authority for allotment of tax deduction number and the application shall be disposed of in such time and manner as may be prescribed.

(2) Tax deduction number shall be referred to in all the documents pertaining to deposit of tax and returns filed.

(3) No person other than a registered dealer can make tax deduction under sub-section (1) of section 34 unless he has applied for such tax deduction number.
(4) If any person referred to in sub-section (1) fails to apply for tax deduction number, the assessing authority may, after giving 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 under section 34.

36. Notwithstanding anything contained in any other provisions of this Act, no tax, fee, interest or penalty under this Act shall be recovered and no refund shall be allowed if the amount involved for any assessment year is less than one hundred rupees.

37. (1) Every person who -

(a) is the liquidator of a company which is being wound up, whether under orders of a Court or otherwise; or

(b) has been appointed the receiver of any assets of a company (hereinafter referred to as the liquidator),

shall within thirty days after he has become such liquidator, inform the assessing authority of his appointment as such.

(2) The assessing authority shall after making such inquiry or calling for such information as it may deem fit, notify the liquidator within three months from the date on which he receives information of the appointment of the liquidator the amount which in the opinion of the assessing authority would be sufficient to provide for any tax which is then or likely thereafter to become, payable by the company.

(3) The liquidator shall not part with any of the assets of the company or the properties in his hands until he has been notified by the assessing authority under sub-section (2) and on being so notified, shall set aside an amount equal to the amount notified and, until he so sets aside such amount, shall not part with any of the assets:

Provided that nothing contained in this sub-section shall debar the liquidator from parting with such assets or properties in compliance with any order of a Court or for the purpose of the payment of tax payable by the company under this Act or for making any payment over debts due to Government on the date of liquidation or for meeting such costs or expenses of the winding up of the company as are in the opinion of the assessing authority reasonable.

(4) If the liquidator fails to give the information in accordance with sub-section (1) or fails to set aside the amount as required by, or parts with any of the assets of the company or the properties in his hands in contravention of the provisions of sub-section (3), he shall be personally liable for the payment of the tax which the company would be liable to pay:

Provided that if under sub-section (2), the amount of any tax payable by the company is notified personal liability of the liquidator under this sub-section shall be to the extent of such amount.

(5) Where there are more than one liquidator, the liquidations and liabilities attached to the liquidator under this section shall attach to all the liquidators jointly and severally.

(6) The provision of this section shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.
Explanations- Company has the meanings assigned to it by clause (i) of
sub-section (1) of Section 3 of the Companies Act, 1956 (Act No. 1 of 1956).

38. Notwithstanding anything contained in the Companies Act, 1956,
when any limited company is wound up and any tax assessed on the company
under this Act for any period, whether before or after the date of
liquidation, can not be recovered, then every person who was a director of the
limited company at any time during the period for which the tax is due shall be
jointly and severally liable for the payment of such tax unless he proves that the
non-recovery cannot be attributed to any gross neglect, misfeasance or breach
of duty on his part in relation to the affairs of the company.

39. (1) Subject to such conditions and restrictions, including the
conditions regarding furnishing security to the satisfaction of the assessing
authority, as may be deemed fit to be imposed—

(a) the State Government may permit any dealer or other person,
against whom any amount of tax, penalty or other dues is outstanding,
either under this Act or under the erstwhile Act, to pay the amount in
such number of monthly installments not exceeding twenty four; and

(b) the Commissioner may likewise permit any dealer or other
person, against whom any amount of tax, penalty or other dues, payable
either under this Act or under the erstwhile Act, aggregating not more
than five lakhs rupees is outstanding, to pay the amount in such number of
monthly installments, not exceeding twelve.

(2) Where such dealer or other person fails to furnish, within sixty days
of the order referred to in sub-section (1), adequate security to the satisfaction of
the assessing authority concerned for payment of the outstanding amount, or
fails to comply with the conditions or restrictions imposed in such order, the
amount due shall be recoverable at once.

CHAPTER-V
Refund and Adjustment

40. (1) Subject to other provisions of this Act, the Assessing Authority,
shall, in the manner prescribed, refund to the dealer an amount of tax, fees, or
other dues paid in excess of the amount due from him under this Act:

Provided that amount found to be refundable shall first be adjusted
towards tax or any other amount outstanding against the dealer under this Act or
under The Central Sales Tax Act, 1956 under the erstwhile Act and only the
balance if any shall be refunded.

Provided further that refund, of excess amount of input tax credit, shall,
without prejudice to other conditions, be subject to conditions and restrictions of
section 15.

(2) Where amount found refundable in accordance with the provisions
under sub-section (1), is not refunded within thirty days from the date of order of
refund passed by the Assessing Authority or where order giving rise to refund is
passed by any other authority or Court, from the date of receipt of such order by
the Assessing Authority or by due process, the dealer shall be entitled to simple
interest on such amount at the rate of twelve percent per annum from the date of
such order passed by the Assessing Authority or from the date of receipt of the
order giving rise to refund passed by any other authority or Court, till the date
refund is made.
Provided that where refund relating to excess amount of input tax credit due on the basis of returns filed by the dealer, is not allowed within the time prescribed under section 15, the dealer shall be entitled to simple interest on such amount at the rate of twelve percent per annum, from the date on which refund becomes due and till the date refund is made.

(3) Notwithstanding any judgment, decree or order of any Court or authority, no refund shall be allowed of any tax or fee due under this Act on the turnover of sales or purchases or both, as the case may be, admitted by the dealer in the returns filed by him or at any stage in any proceedings under this Ordinance, whichever is higher.

(4) Where a dealer has requested the assessing authority for withholding any amount refundable to him for adjustment towards his future liabilities either under this Act or under the Central Sales Tax Act, 1956, the dealer shall not be entitled for interest.

(5) Where any amount of tax has been deducted from any dealer under section 34 as tax payable by him for any assessment year, for the purpose of sub-section (3), amount deducted shall be deemed to be tax due under this Ordinance and shall not be refunded to the dealer where the dealer-

(a) has neither submitted returns of turnover and tax for all tax periods nor has submitted annual return for the assessment year in which sales are made; and

(b) has been assessed ex parte for the assessment year in which sales are made.

(6) Where in respect of sale of any goods, any amount of tax has been realized by a registered dealer from-

(a) any official or personnel of-

(i) any foreign diplomatic mission or consulate in India; or

(ii) the United Nations or any other similar international body, entitled to privileges under any convention to which India is a party or any other law for the time being in force; or

(b) any consular or diplomatic agent of any mission, the United Nations or any other body referred to in sub-clause (i) or sub-clause (ii) of clause (a),

and where such official, personnel, consular or agent has purchased goods for himself or for the purpose of such mission, United Nations, or any other body, then if such official, personnel, agent, United Nations or body, after producing tax invoice referred to in sub-section (1) of section 22 or the sale invoice referred to in sub-section (3) of the said section, as may be applicable, in the prescribed manner, claims refund of the amount of tax realised from him, the Commissioner or the officer authorised by him in this behalf shall refund such amount to such official, personnel, consular or agent of such mission, United Nations or body, as the case may be.

(7) Refund, under any provisions of this Act, may be given by refund voucher or cheque:

Provided that where a dealer submits e-tax return, refund of any amount found refundable to him may be allowed through e-cheque.

Explanation: For the purposes of this Act, prescribed date shall be deemed to be the date of refund.
41. (1) Notwithstanding anything contained in section 40, in case of a dealer, whose main business is to sell goods in the course or the export of the goods out of the territory of India, the assessing authority, upon receiving the return for a tax period and application for provisional refund, pending audit and investigation to establish the correctness of the claim and consequent assessment, shall, allow the provisional refund of excess amount of input tax credit for such tax period on account of sale in the course of the export of the goods out of the territory of India, within thirty days from the last date prescribed for submission of return or from the date on which return is submitted, whichever is later.

Provided that if any amount of tax, fee or penalty or any other amount either under this Act or under the Central Sales Tax Act, 1956 or under the erstwhile Act is due against such dealer, amount found refundable first shall be adjusted towards such amount of tax or fee or penalty, as the case may be, and excess, if any, shall be refunded to the dealer.

Provided further that, before granting refund, the assessing authority may require the dealer to furnish security of amount equivalent to amount of refund to its satisfaction.

(2) If, on assessment, the provisional refund granted under sub-section (1) is found to be in excess, then the excess amount of refund shall be recovered from the dealer along with interest at the rate of fifteen percent per annum and for the period commencing on the date of grant of provisional refund and ending on the date of payment of the amount, as tax due from the dealer.

42. (1) Notwithstanding anything contained in this Act any industrial unit availing tax exemption or reduction in the rate of tax on January 1, 2008 or an industrial unit which is granted the facility of exemption or reduction in the rate of tax under the erstwhile Act shall be treated as a unit availing tax deferment.

A unit availing tax deferment under the erstwhile Act on January 1, 2008 or a unit, which is granted benefit of tax deferment under the erstwhile Act, shall continue to avail the said facility subject to such conditions as may be specified.

(2) The unit availing the tax deferment as specified in sub-section (1) or a unit availing deferment facility under the erstwhile Act shall be eligible to issue tax invoices and to claim input tax credit subject to provisions of section 13.

(3) The period of eligibility, the method of debiting eligibility amount, the repayment and any other benefits for all units availing tax deferment shall be in such manner as may be prescribed.

43. (1) Where any amount has been realized from any person by any dealer, purporting to do so by way of realisation of tax on the sale or purchase of goods, in contravention of provisions of sections 22 and 23, such dealer shall, subject to provisions of sub-section 14 of section 21, deposit the entire amount so realised in the manner and within the period prescribed under section 24.

(2) Any amount deposited by any dealer under sub-section (1) shall to the extent it is not due as tax, be held by the State Government in trust for the person on whom such liability has been passed ultimately in respect of goods on the sale or purchase whereof such excess amount has been charged.

(3) Where any amount is deposited by any dealer under sub-section (1) such amount or any part thereof shall on a claim being made in that behalf be refunded in such manner as may be prescribed to the person on whom liability of such amount has been passed ultimately.
Provided that no such claim shall be entertained after expiry of three years from the date of order of assessment or one year from the date of the final order on appeal, revision or reference if any, in respect thereof, which ever is later.

(4) Where any amount has been deposited by any dealer in accordance with provisions under sub-section (1), the dealer shall, subject to provisions of sub-section (14) of section 21, not be entitled to allow refund of such amount to the purchaser of goods.

Explanation: The expression "Final order on appeal: revision or reference" includes an order passed by the High Court or by the Supreme Court.

CHAPTER VI

Tax Audit, Inspection, Search and Seizure

44. (1) For the purpose of examining the correctness of tax return or returns filed by a dealer or class of dealers and to verify admissibility of various claims including claim of input tax credit made by a dealer or class of dealers, tax audit shall be made of such number of dealers as may be prescribed.

(2) Any officer, not below the rank of an assessing authority, appointed by the State Government or the Commissioner and posted in the audit wing of the department administering this Act or any other officer authorised by the Commissioner in this behalf may, undertake tax audit of the records, stock in trade and the related documents of the dealers, who are specified or selected in the manner prescribed under sub-section (1):

Provided that no audit shall be undertaken for any assessment year after expiry of a period of three years after the end of such assessment year.

Provided further that where the officer making audit in respect of any assessment year is satisfied that the dealer has willfully suppressed any material fact leading to evasion of tax or has wrongly claimed any benefit, he may make audit for three consecutive assessment years prior to the assessment year in which audit is being conducted.

(3) For the purpose of the tax audit, officer referred to in sub-section (1) may require the dealer to produce before him records and other documents in his office.

Provided that where it is convenient, the officer may take up tax audit in the office, business premises or warehouse of the dealer.

(4) After completion of the tax audit, the officer making the audit shall send audit report prepared by him to the assessing authority of the dealer.

45. (1) Any officer empowered by the State Government in this behalf (hereinafter in this section referred to as the authorized officer), may for the purposes of this Act, require any dealer to produce before him any book, document or account relating to his business and may inspect, examine and copy the same and make such enquiries from the dealer as may be necessary.

Provided that books, accounts and documents of a period more than five years prior to the assessment year shall not be so required, unless in any special case, for reasons to be recorded, such officer considers it necessary.
(2) The authorised officer may, at all reasonable times, enter and search any place of business or vehicle, vessel or other building or place where he has reason to believe that the dealer keeps or is for the time being keeping any book, register, document, account or goods relating to his business.

Provided that no residential accommodation (not being a place of business or residence) shall be entered into, inspected or searched by such officer unless specially authorised in this behalf by the Commissioner in writing.

(3) All books, documents, and accounts maintained by a dealer in the ordinary course of business, the goods in his possession and his place of business, vessel or vehicle shall be open to search and inspection at all reasonable times by the authorised officer.

(4) If the authorised officer while examining any books, accounts or documents or conducting search or inspection has reason to believe that any dealer is trying to evade liability of payment of tax or other dues under this Act and that anything necessary for the purpose of an investigation into his liability may be found in any account, register or document, he may seize such account, register or document as may be necessary. The authorised officer shall forthwith grant a receipt for the same and shall return them to the dealer or the person from whose custody they were seized within a period of ninety days from the date of seizure after having such copies or extracts taken therefrom as may be considered necessary, provided the dealer or the aforesaid person gives a receipt in writing for the account, register or document returned to him. The officer may, before returning the account, register or documents, affix his signature and his official seal at one or more places thereon, and in such case the dealer or the aforesaid person will be required to mention in the receipt given by him the number of places where the signature and seal of such officer have been affixed on each account, register or documents.

Provided that where a dealer has maintained any document on magnetic media or electronic media, the authorized officer, after preparing hard copies of the document and CD in duplicate and after putting his signature at various places on such hard copy and CD, return such media along with one copy of the hard copy and the CD:

Provided further that where intimation, for receiving seized account, register or document back, has been sent to the dealer or the person concerned and the dealer or such person, in spite of receipt of such intimation, does not appear on the date, fixed for return of such documents and consequently, where seized account, register or document is returned to the dealer or the person concerned after expiry of the period of ninety days, it shall be deemed that such account, register or document has been returned within the period of ninety days.

(5) Notwithstanding anything contained in subsection (4), the officer seizing any account, register or other document under that subsection may, for reasons to be recorded by him in writing and with the prior approval of the Commissioner, retain such account, register or document for such period not extending beyond thirty days from the date of completion of all the proceedings under this Act in respect of the year for which they are relevant, as he deems necessary.

(6) An authorised officer:

(i) shall have the power to seal the place of business, vehicle, any box, almirah or other receptacle found on such place of business or vehicle in which he has reason to believe that any account, register or other documents or goods are kept or contained, if the owner or other person in occupation or in charge of such office, shop, godown, vessel, vehicle, box, almirah or other receptacle leaves the place or is not available or fails or refuses to open it when called upon to do so;
(1) Where the owner or other person in occupation or in charge of the office, shop, godown, vessel or vehicle or the box, amirah or other receptacle found in the place of business, or vehicle is present but leaves the place or after an opportunity having been given to him to do so fails to open, as the case may be, such office, shop, godown, vessel or vehicle or the box, amirah or other receptacle, may break open the same and prepare a list of the goods and documents found therein.

(7) No person shall tamper with any seal put under sub-section (6).

(8) Any authorized officer while making search or inspection under this section may require any dealer or the other person to give any information likely to be in his possession or knowledge in respect of such books, documents, accounts or goods as are found at the time of search, inspection or seizure under this section.

(9) The authorised officer who has made inspection, search or seizure of any books, accounts or documents or has investigated into the liability of tax of a dealer shall, on the basis of facts found and enquiry made, prepare a report in respect of such inspection, search, seizure or investigation and where the officer preparing the report is an officer different from the assessing authority, he shall forward a copy of such report to the assessing authority of the dealer.

(10) Where the officer preparing the report referred to in sub-section (9), is of the opinion that liability of payment of tax by the dealer in addition to liability of payment of tax admitted by such dealer may exceed rupees one lakh, he shall, before forwarding copy of report referred to in sub-section (9), serve the dealer with a notice stating facts to show cause why adverse inference should not be drawn on the basis of such facts. The dealer on receipt of such notice shall submit his reply to such officer in two copies. Thereafter the officer shall forward to the assessing authority a copy of report, a copy of show cause notice issued and a copy of reply received from the dealer, it submitted by the dealer, along with its comments on the reply submitted by the dealer.

(11) The provisions of section 100 and 165 of the Code of Criminal Procedure, 1973 shall, as far as may be, apply in relation to any entry, or search or inspection under this section, as they apply in relation to any inspection or search under the said code.

Explanation: In calculating the period specified in sub-section (4) the period, during which proceedings under this Act remain stayed under the orders of any Court or authority, shall be excluded.

48. Where a person carries on any activity ancillary or incidental to or in connection with business of a dealer, any officer authorized under sub-section (1) of section 45, for the purpose of investigation into tax liability of a dealer, subject to provision of sub-section (11) of section 45, may exercise powers under sub-section (1) to sub-section (10) of the said section.

Explanation: For the purposes of this section, following persons shall be deemed to carry on activities ancillary or incidental to or in connection with the business of a dealer:

(i) broker or canvassing agent who acts as mediator between purchaser and seller of goods; or

(ii) transporter or any other carrier or a forwarding agent of goods; or

(iii) person who fabricates or manufactures any goods for a dealer; or
(iv) person who takes delivery of goods or who dispatches goods on behalf of a dealer; or
(v) person who holds in custody any goods belonging to a dealer; or
(vi) person who handles goods of a dealer in any other capacity.

47. (1) Any officer, not being an officer below the rank of an assessing authority, may require any dealer or other person to furnish any information which may be, or is in his knowledge or possession.

(2) An officer under this Act shall have the same powers as are vested in a court under the Civil Procedure Code 1908, when trying a suit in respect of following matters, namely
(a) Enforcing the attendance of any person and examining him on oath or affirmation;
(b) Compelling the production of documents; and
(c) Issuing commission for the examination of witness;
and any proceeding before any of the offices aforesaid shall be judicial proceeding within the meaning of section 193 and 226 and for the purpose of section 196 of the Indian Penal Code.

(3) Summons for the production of documents or the attendance of any person shall be issued in the prescribed form.

46. (1) An officer authorised under sub-section (1) of section 45 shall have the powers to seize any goods-

(i) which are found in a dealer's place of business, vehicle, vessel or any other building or place; or

(ii) which, such officer has reason to believe to belong to the dealer and which are found in any place of business, vehicle, vessel or any other building or place, but are not accounted for by the dealer in his accounts, registers or other documents maintained in the ordinary course of his business;

Provided that a list of all the goods seized under this sub-section shall be prepared by such officer and be signed by the officer and not less than two witnesses.

(2) Where any officer referred to in sub-section (1) has reason to believe that the goods found in any vehicle, vessel, building or place are not traced to any bonafide dealer or that it is doubtful if such goods are properly accounted for by any dealer in his accounts, registers or other documents, maintained in the ordinary course of his business, he shall have power to seize such goods, and the remaining provisions of this section shall mutatis mutandis apply in relation to such seizure.

(3) An officer seizing the goods under sub-section (1) shall take all the measures necessary for their safe custody and forward the list, referred to in the proviso to sub-section (1), along with other documents relating to the seizure to the assessing authority concerned.

(4) The said assessing authority shall serve on the dealer or, as the case may be, the person in charge of the goods at the time of seizure (hereinafter in this section referred to as the person in charge) a notice in writing requiring him to show cause, why a penalty should not be imposed.

(5) If such authority, after taking into consideration the explanation, if any, of the dealer or, as the case may be, the person in charge and giving him an opportunity of being heard, is satisfied that the said goods were omitted from being shown in the accounts, registers and other documents referred to in sub-section (1), it shall pass an order imposing a penalty not exceeding forty per cent of the value of such goods, as he deems fit.
(5) A copy of the order imposing penalty under sub-section (5) shall be served on the dealer or, as the case may be, the person in charge.

(7) The officer seizing the goods shall serve on the dealer or, as the case may be, the person in charge an order in writing mentioning the fact of such seizure and indicating the amount, not exceeding such amount as would be sufficient to cover the penalty likely to be imposed, on deposit whereof in cash, the goods so seized may be released in favour of the dealer or, as the case may be, the person in charge:

Provided that the Commissioner or such other officer, not below the rank of a Deputy Commissioner, as may be authorised in this behalf by the Commissioner, may, for sufficient reasons to be recorded in writing, direct that the goods be released without any deposit or on depositing such lesser amount, or furnishing security in such form other than cash or indemnity bond, as he may deem fit:

Provided further that in case of a person, who is not a registered dealer and against whom penalty order referred to in sub-section (5) has been passed, filing of return by such person and assessment of tax on him may not be necessary.

(8) The penalty or such part thereof as remains after adjustment of any amount deposited under sub-section (7) shall be deposited in the prescribed manner within thirty days of the date of service of the copy of the order imposing the penalty. In default, the assessing authority shall cause the goods to be sold in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty imposed, and subject to the provisions of section 40, refund the balance, if any, to the dealer or, as the case may be, to the person in-charge.

(9) Where the officer seizing the goods, before forwarding the list and other documents referred to in sub-section (3), or the assessing authority at any time thereafter, is of the opinion that the goods are subject to speedy and natural decay or where the tax assessed or penalty imposed, as the case may be, is not deposited in accordance with the provisions of this Act, the officer seizing the goods or the assessing authority, as the case may be, may, without prejudice to any other action that may be taken in accordance with other provisions of this Act, cause the goods to be sold by public auction in the prescribed manner. The sale proceeds of such goods shall be adjusted towards the expenses of tax assessed or penalty imposed. The balance, if any, shall be refunded to the dealer or, as the case may be, the person in-charge in accordance with the provisions of sub-section (8).

(10) If the amount deposited under sub-section (7) is more than the amount of penalty imposed under sub-section (5), the excess amount so deposited shall be refunded to the dealer or, as the case may be, the person in-charge by the authority with whom it was so deposited, in accordance with the provisions of section 40.

CHAPTER VII
Check-Post

Establishment of check-posts and checkers

49. (1) The State Government, if it is of opinion that it is necessary so to do with a view to preventing evasion of tax or other dues payable under this Act in respect of:

(i) sale of goods brought or received from outside the State;

(ii) sale of goods processed or manufactured by using goods brought or received from outside the State; or
(iii) sale or purchase of goods produced or manufactured within the State,

may by notification in the Gazette, direct the establishment of check-posts or barriers at such places within the State, as may be specified in the notification.

(2) Check-posts or barriers established under the erstwhile Act shall, on January 1, 2008, be deemed to be check-posts and barriers established under this Act.

50. (1) Any person (hereinafter in this section referred to as the importer) who intends to bring, import or otherwise receive, into the State from any place outside the State any goods other than the goods named and described in schedule-I in such quantity or measure or of such value, as may be notified by the State Government in this behalf, in connection with business, shall obtain the prescribed form of declaration, in the prescribed manner from the assessing authority having jurisdiction over the area, where his principal place of business is situated or, in case there is no such place, where he ordinarily resides:

Provided that where the importer intends to bring, import or otherwise receive such goods otherwise than in connection with business, he may, at his option, in the like manner obtain the prescribed form of certificate.

(2) (a) Where such goods are imported, brought or otherwise received into the State by a registered dealer, he shall carry such declarations or documents as may be prescribed.

(b) Where the goods are imported, brought or otherwise received into the State by a person otherwise than in connection with business, he may likewise carry such certificates and documents as may be prescribed.

(3) The driver or other person in-charge of any vehicle carrying any goods referred to in the preceding sub-sections shall stop the vehicle at every such check-post or barrier or, when so required by an officer authorised under sub-section (1) of section 45 or sub-section (1) of section 48, at any other place, and keep it stationary for so long as may be considered necessary by the officer in-charge of the check-post or barrier or the officer authorised under sub-section (1) of section 45 or sub-section (1) of section 48, as the case may be, and allow him to search the vehicle and inspect the goods and all documents referred to in the preceding sub-sections and shall, if so required, give his name and address and the names and addresses of the owner of the vehicle and of the consignor and the consignee of the goods.

(4) Where the officer making the search or inspection under this section finds any person transporting or attempting or abetting to transport any goods to which this section applies without having been covered by the proper and genuine documents referred to in the preceding sub-sections and if, for reason to be recolled, he is satisfied after giving such person an opportunity of being heard that such goods were being so transported in an attempt to evade assessment or payment of tax due or likely to be due under this Act, he may order detention of such goods.

(5) The provisions of sub-sections (3), (7), (8), (9) and (10) of section 48 shall mutatis mutandis apply to goods detained under sub-section (4), as they apply to goods seized under that section.

51. (1)(a) Where any taxable goods are consigned by rail, air or post from a place outside the State for delivery to a dealer inside the State, the concerned authority shall not deliver the goods to the dealer or consignee unless he furnishes or causes to be furnished to such authority a declaration in prescribed form along with the other documents as may be prescribed.
(b) where a taxable goods are consigned by river or rope way from a place outside the state for delivery to a dealer inside the state the receiving dealer shall not obtain or cause to be obtained delivery thereof unless he furnishes or causes to be furnished to such officer, as may be authorized in this behalf by the Commissioner, prescribed declaration and documents.

(c) after taking delivery, shall not carry goods away or cause the goods to be carried away from the railway station, air port, post office, steamer or terminal of rope way, as the case may be, unless a copy of the declaration and document as aforesaid is carried with goods:

Provided that where any courier service transports any goods by rail, river, air or post, such courier shall not obtain or cause to be obtained delivery thereof unless the dealer, importing goods, furnishes or causes to be furnished to such officer, as may be authorized in this behalf by the Commissioner, a declaration in the prescribed form referred to in clause (a) of sub-section (2) of section 50, in duplicate duly filled in and signed by him, for endorsement by such officer. The courier service, after taking delivery of goods from rail, river, air or postal authority, shall carry such duplicate copy of form of declaration along with goods and shall deliver to the dealer along with goods.

(2) Where any taxable goods are brought into the State by rail, river or air as personal luggage, the person bringing them shall carry with him the prescribed form of declaration duly filled in and signed by the importer, and the importer shall submit the same for endorsement by the officer authorised under sub-section (1) by the next working day.

(3) Where any person intends to bring, or receive into the State, from any place outside the State by rail, river, air or post any taxable goods otherwise than in connection with business and obtains the form of certificate prescribed under sub-section (2) of section 50, the provision of sub-section (1) and (2) shall mutatis mutandis apply as if word “Certificate” is substituted for the word declaration used therein.

(4) Where an officer authorised under sub-section (1) of section 45 or an officer referred to in sub-section (1) of section 48 or section 50 while making inspection or search finds any taxable goods, in respect of which declaration before the officer authorised under sub-section (1) has not been made or goods being carried as personal luggage are not accompanied by the form of declaration referred to in clause (a) of sub-section (1) and where after giving reasonable opportunity of being heard to the person in charge of the goods at the time of inspection of goods or the owner of the goods, as the case may be, such officer (officer making inspection or search) is satisfied that such taxable goods are being imported in an attempt to evade payment of tax under this Ordinance, he may, after recording such reasons, detain the goods.

(5) Provisions of sub-sections (3), (7), (8), (9) and (10) of section 48 shall mutatis mutandis apply to such detention of goods as they apply to goods seized under that section.

(6) Notwithstanding anything contained in sections 50 and this section, the State Government may, in public interest and for sufficient reasons, relax the requirement of furnishing of declaration or certificate referred to in aforesaid sections to such extent as it may notify.
52. When a vehicle coming from any place outside the state and bound for any other place outside the state, and carrying goods referred to in sub-section (1) of section 51, passes through the state, the driver of other person in charge of such vehicle shall obtain in the prescribed manner an authorisation for transit of goods from the officer in charge of the first check post or barrier after his entry into the state and deliver it to the officer in charge of the last check post or barrier before his exit from the state, failing which it shall be presumed that the goods carried thereby have been sold within the state by the owner or person in charge of the vehicle.

Provided that the goods carried by such vehicle are, after their entry into the state, transported outside the state by any other vehicle or conveyance, the onus of proving that the goods have actually moved out of the state shall be on the owner or person in charge of the vehicle.

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

53. An officer exercising powers under the provisions of sections 45, 48, 50, 51, or 52 may take the assistance of police or other officers or officials of the State.

**CHAPTER –VIII**

**Penalty**

54-(1) The assessing authority, if it is satisfied that any dealer or other person, as the case may, has committed the wrong described in column-(2) of the table below, may, after due inquiry, if any, as may seem necessary and after giving dealer or person reasonable opportunity of being heard, direct that such dealer or person shall, in addition to the tax, if any, payable by him, pay by way of penalty, a sum as provided in column (3) against the same serial no. of the said table:

<table>
<thead>
<tr>
<th>Sl.no.</th>
<th>Wrong</th>
<th>Amount of penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The dealer has without reasonable cause failed to deposit the tax due for any tax period or failed to submit the tax return for any tax period in the prescribed manner, or within the time prescribed or extended;</td>
<td>20% of tax payable</td>
</tr>
<tr>
<td>2</td>
<td>The dealer has concealed particulars of his turnover or has deliberately furnished inaccurate particulars of such turnover, or submits a false tax return under this Act or evades payment of tax which he is liable to pay under this Act;</td>
<td>three times of amount of tax concealed or avoided</td>
</tr>
<tr>
<td>3</td>
<td>(i) The dealer has maintained or produced false accounts, registers or documents; (ii) Being dealer or any other person who is required to maintain any book, account, or other document, does not maintain such book, account or document as prescribed;</td>
<td>three times of amount of tax concealed or avoided</td>
</tr>
<tr>
<td>4</td>
<td>The dealer has without reasonable cause failed, to pay, within the time allowed, the tax assessed;</td>
<td>20% of tax assessed</td>
</tr>
<tr>
<td>5</td>
<td>The dealer has failed to issue a tax invoice or sale invoice in accordance with the provisions of this Act;</td>
<td>40% of the value of goods</td>
</tr>
</tbody>
</table>

Penalties in certain cases
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>The dealer has failed to issue a challan, transfer invoice or transport memo in respect of dispatch of delivery of goods in accordance with the provisions of this Act;</td>
<td>40% of the value of goods</td>
</tr>
</tbody>
</table>
| 7 | Where the dealer:-  
(i) being liable for registration under this Act has failed to apply in the prescribed manner and within the specified time; or  
(ii) being liable for registration carries on or continues to carry on business -  
(a) after his application for registration has been rejected; or  
(b) after his registration certificate has been cancelled; or  
(c) without furnishing the security demanded for grant or continuation of registration; | Rupees one hundred per day during which business is carried |
| 8 | On demand by the officer empowered under this Act, to inspect, examine and obtain copy, the dealer or other person, as the case may be, refuses or neglects -  
(i) to produce any book, document or account; or  
(ii) to operate his computer used in connection with business; or  
(iii) to allow copies or print outs etc.; | A sum of rupees five thousand and five times thereof if act is repeated |
| 9 | The dealer or other person, as the case may be, obstructs or prevents an officer empowered under section 45 or section 48 or an officer in-charge of a check-post or barrier from performing any of his functions under this Act; | A sum of rupees five thousand in case of registered dealer and five times thereof in case of others |
| 10 | The dealer or other person, as the case may be, refuses or neglects to furnish any information, which is in his knowledge or possession or furnishes false information; | A sum of rupees five thousand in case of registered dealer and five times thereof in case of others |
| 11 | Where the dealer or other person, as the case may be:-  
(i) issues or furnishes a false or wrong certificate or form of declaration prescribed under this Act, by reason of which a tax on sale or purchase, ceases to be leviable, whether in full or in part; or  
(ii) issues a tax invoice or sale-invoice without actual sale of goods; or  
(iii) issues a transport memo, challan or transfer invoice without actual dispatch or delivery of goods; or  
(iv) receives a tax invoice or sale-invoice without actual purchase of goods; or  
(v) receives a transport memo, challan or transfer invoice without actual receipt of goods; or  
(vi) issues or furnishes a false tax invoice, sale invoice, certificate or declaration, by a reason of which a tax on sale or purchase ceases to be leviable under this Act or rules made thereunder | 50% of disclosed value of goods |
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Penalty</th>
</tr>
</thead>
</table>
| 12      | Where a dealer or other person, as the case may be,  
(i) makes use of a prescribed form of declaration or certificate  
which has not been obtained by him or by his principal or agent in  
accordance with the provisions under this Act; or  
(ii) transfers a prescribed form of declaration or certificate to any  
other person except for lawful purposes; or  
(iii) possesses a prescribed form of declaration or certificate which  
has not been obtained by him in accordance with the provisions of  
this Act; | 50% of disclosed value of goods |
| 13      | Where the dealer or other person, as the case may be,  
(i) closes or leaves place of business with an intention of avoiding  
inspection under this Act; or  
(ii) being a driver or person in-charge of vehicle leaves the vehicle  
with an intention of avoiding inspection of goods and documents; or  
(iii) willfully does not stop the vehicle carrying taxable goods when so  
by an officer empowered to inspect goods; | A sum of rupees five thousand in case of registered dealer and five times thereof in case of others |
| 14      | Where the dealer or any other person, as the case may be,  
(i) imports or attempts to import or ships the import of any goods,  
in contravention of the provisions under section 50 or section 51  
with a view to evading payment of tax on sale of  
(a) such goods; or  
(b) goods manufactured, processed or packed by using such  
goods; or  
(ii) transports, attempts to transport any taxable goods in  
contravention of any provisions of this Act; | 40% of disclosed value of goods |
| 15      | Where the driver or person in charge of the vehicle, as the case may be,  
(i) fails to obtain authorisation for transit of goods through the State  
and also fails to prove that goods are meant for delivery to dealers or  
persons outside the State; or  
(ii) fails to obtain authorisation for transit but proves that goods  
are meant for delivery to dealers or other persons outside the State; or  
(iii) while obtaining authorisation for transit of goods through the  
State undertakes responsibility of handing over such goods to a  
bonafide person inside the State for carrying them outside the  
State but fails to hand over such goods to such bonafide person; or  
(iv) being a person, who receives any goods from driver or person in-charge of a vehicle for carrying them outside the State,  
does not carry such goods outside the State; or  
(v) being driver or person in-charge of a vehicle or a  
transporter who receives goods inside the State for carrying them  
outside the State, fails to produce copies of authorisation for  
transit of goods along with goods before the officer in-charge of the  
exit check-post but proves that goods have been carried  
outside the State; or  
(vi) being a transporter or hirer of a vehicle prepares goods- 
receipt by showing false destination of goods outside the State; | 40% of disclosed value of goods |
| 16 | Where any dealer demands or charges or realises any amount as tax in contravention of the provisions of this Act; | 3 times of the tax so realised |
| 17 | Being driver or person in charge of a vehicle fails to stop the vehicle with deliberate intent to avoid inspection of goods or search of such vehicle; | Rupees twenty-five thousands |
| 18 | Where dealer or any other person, as the case may be, makes a false verification, declaration or attestation in any matter connected with this Act; | A sum of rupees twenty five thousand or three times of tax avoided thereby whichever is higher |
| 19 | Where dealer or any other person, as the case may be, fraudulently claims an amount as input tax credit; | A sum equal to 5 times of amount of input tax credit |
| 20 | Being transporter, carrier or other transport agent carries or transports goods without filling relevant columns on a transport memo, challan or transfer invoice; | Rupees five thousands |
| 21 | Dealer or any other person, as the case may be, tampers with any seal put under sub-section 6 of section 45 | Rupees twenty five thousands |
| 22 | Dealer or any other person who, otherwise acts in contravention of the provisions of this Act or rules made thereunder, | Rupees ten thousands |

**EXPLANATION**— For the purposes of this section-

(i) the assessing authority includes an officer not below the rank of an officer appointed and posted by the Commissioner at a check-post or an officer empowered to exercise powers under sections 45, 46, 47, 48, 50, 51 and 52 of this Act;

(ii) where amount of penalty is to be determined on the basis of turnover of goods, value of goods shown or determined whichever is higher, shall be deemed to be turnover of taxable goods and relating to taxable sale or purchase.

(iii) for the purposes of this section value of goods written on such documents and if value is not written then estimated market value prevalent at the relevant time in local market, shall be deemed to be the turnover of sales or purchases of taxable goods relating to taxable sale or purchase.

(2) A copy of the order passed under sub-section (1) shall be served on the dealer or person concerned and the amount imposed by way of penalty shall be deposited by such dealer or person in such manner as may be prescribed within thirty days of such service, failing which it may be recovered in the manner provided under section 33.

(3) Where any penalty order passed by assessing authority either under this section or any other section, is quashed by any authority or court in exercise of powers vested in it on the ground that show cause notice issued to dealer or any other person is not in accordance with the provisions of this Act, the assessing authority may pass fresh order of penalty after issuing proper notice within one year from the date of receipt of such order.

(4) Where in case of a sick unit as referred to in section 71, any penalty order has been passed ex parte and appeal has not been filed against such order, if the State Government issues direction to the assessing authority to set aside such order and to pass fresh order of penalty, assessing authority shall pass such fresh order of penalty within a period of one year from the date on which it receives the order or direction by due process from the State Government.
CHAPTER IX
Appeal, Review and Revision

55. (1) Any dealer or other person aggrieved by an order made by the assessing authority, other than an order mentioned in sub-section (7) of section 48 may, within thirty days from the date of service of the copy of the order, after serving a copy of appeal memo on the assessing authority or the Commissioner, appeal to such authority (hereinafter referred to as appellate authority), as may be prescribed:

Provided that where due to any reason, any appellant fails to serve a copy of appeal memo on the assessing authority before filing appeal, he may serve copy of such appeal memo within a time of one week from the date on which appeal has been filed or within such further time as the appellate authority may permit.

(2) Where an appeal has been filed against an order referred to in sub-section (1), the Commissioner may apply to the appellate authority to examine the legality and propriety of such order on such point as may be mentioned in the application. A copy of such application shall be served on the appellant and shall be decided along with the appeal filed by the appellant:

Provided that no application for examination of legality and propriety shall be entertained after the disposal of appeal:

Provided further that where the Commissioner has filed an application, the appellant shall not be entitled to withdraw appeal filed by him.

Explanation - For the purposes of this section Commissioner includes an officer authorised to file appeal on behalf of the Commissioner before the Tribunal under section 37.

(3) 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 sale or purchase, or both, as the case may be, admitted by the appellant in the tax returns filed by him or at any stage in any proceedings under this Act, whichever is greater.

(4) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(5) The appellate authority may, after calling for and examining the relevant records and after giving a reasonable opportunity of being heard to the appellant and the Commissioner-

(a) in the case of an order of assessment and penalty-
(i) confirm or annul such order; or
(ii) vary such order by reducing or enhancing the amount of assessment or penalty, as the case may be, whether such reduction or enhancement arises from a point raised in the grounds of appeal or otherwise; or
(iii) set aside the order and direct the assessing authority to pass a fresh order after such inquiry as may be specified; or

(iv) direct the assessing authority to make such inquiry and to submit its report within such time as may be specified in the direction or within such extended time as it may allow from time to time, and on the expiration of such time the appellate authority may, whether the report has been submitted or not decide the appeal in accordance with the provisions of the preceding sub-clauses; or

(b) in the case of any other order-
(i) confirm, cancel or vary such order; or

(ii) set aside the order and direct the assessing authority to pass a fresh order after such inquiry as may be specified:
Provided that nothing in this sub-section shall preclude the appellate authority from dismissing the appeal at any stage if such observations as it deems fit where the appellant applies for stay of the order and no request for examination of legality or propriety of order under appeal has been made by the Commissioner.

(5) The appellate authority, may, on the application of the appellant and after giving the Commissioner a reasonable opportunity of being heard, except the operation of order appealed against, the realisation of the disputed amount of tax, fee or penalty payable by the appellant till the disposal of the appeal:

Provided that—

(i) where an order under appeal involves dispute about tax, fee or penalty, no stay order shall remain in force after thirty days from the date on which the same has been granted, if the appellant does not furnish security to the satisfaction of the assessing authority for payment of the amount, the realisation whereof has been stayed within the aforesaid period of thirty days;

(ii) no such application shall be entertained unless it is filed along with the memorandum of appeal under sub-section (1);

(7) Section 5 of the Limitation Act, 1963, shall apply to appeals or other applications under this section.

(8) The appellate authority shall be under the superintendence and control of the Commissioner.

Provided that in the exercise of such superintendence and control, no order, instructions or directions shall be given by the Commissioner so as to interfere with the discretion of the Appellate Authority in the exercise of its appellate functions.

(9) For the purposes of this section service of an order passed by appellate authority under this section and service of memo of appeal on the State Representative, as defined in the rules framed under this Act, shall be deemed to be service on the Commissioner.

(10) All appeals arising out of the same cause of action in respect of an assessment year, as far as possible, shall be heard and decided together.

56. (1) The Commissioner or such other officer not below the rank of Joint Commissioner, as may be authorised in this behalf by the State Government by notification, may call for and examine the record relating to any order, passed by any officer subordinate to him, for the purpose of satisfying himself as to the legality or propriety of such order and may pass such order with respect thereto as he thinks fit.

(2) No order under sub-section (1) affecting the interest of a party adversely shall be passed unless he has been given a reasonable opportunity of being heard.

(3) No order under sub-section (1), shall be passed—

(a) to revise an order, which is or has been the subject matter of an appeal under section 55, or an order passed by the appellate authority under that section.

(b) before the expiration of sixty days from the date of the order in question;

(c) after the expiration of four-years from the date of the order in question.

Explanation—Where the appeal against any order is withdrawn or is dismissed for non-payment of fee payable under section 72 or for non-compliance of sub-section (3) of section 55, the order shall not be deemed to have been the subject matter of an appeal under section 55;
(4) No dealer or any other person aggrieved by an order against which appeal lies under section 55, shall be entitled to present an application for review of such order under this section.

57. (1) There shall be a Tribunal consisting of such members including a President as the State Government may, from time to time, deem it necessary to appoint from amongst-

(a) the persons who are qualified to be the judge of the High Court;

(b) the persons belonging to the Uttar Pradesh Trade Tax Services or the Uttar Pradesh Commercial Tax Services who hold or have held a post not below the rank of Joint Commissioner;

Provided that-

(i) where the Tribunal consists of one or more persons who is or are member or members of the U.P. Higher Judicial Service, then he or senior most amongst them shall be appointed as the President.

(ii) no person shall be appointed from amongst the advocate unless-

(A) he has paid Income Tax on his income from his legal profession in each of ten consecutive years preceding such appointment;

(B) he has attained the age of fifty years on the date of appointment.

(C) such Members from amongst Advocates shall be appointed for a term of three years from the date of appointment or till he attains the age of 60 years which ever is earlier.

(2) The State Government may prescribe such other qualification or conditions for the appointment of the President and the other members of the Tribunal as it may deem fit.

(3) The provisions of rule 56 of the U.P. Fundamental Rules shall continue to apply to every member of the Tribunal including the President whether appointed under the erstwhile Act or under this Act on or after the date of commencement of this Act, as they apply to any other Government servant.

(4) Any person aggrieved by an order passed under section 55, section 56, a decision under section 59 or a direction under the proviso of sub-section (7) of section 48 may, within ninety days from the date of service of the copy of such order, decision or direction on him, prefer an appeal to the Tribunal:

Provided that where order passed by the appellate authority under section 55 is an order in respect of demand of any security, not being security demanded for release of goods seized under any provisions of this Act, appeal under this section may be filed only after furnishing security, fixed by the appellate authority under section 55.

Provided further that where the disputed amount of tax, fee or penalty does not exceed two thousand rupees and no question of law is involved, the appellant may, at his option, request the Tribunal in writing for summary disposal of his appeal, whereupon the Tribunal may decide the appeal accordingly.

Explanation: For the purposes of this sub-section, the expression 'any person' in relation to any order passed by an authority other than the Commissioner includes the Commissioner and, in relation to any order passed by the Commissioner includes the State Government;
(5) The manner and procedure of summary disposal of appeal shall be such as may be prescribed.

(6) Section 5 of the Limitation Act, 1963 shall apply to appeals or other applications under this section.

(7) The Tribunal may at any stage, after giving the appellant a reasonable opportunity of being heard, dismiss the appeal.

(8) The Tribunal may, if it has not already dismissed the appeal under sub-section (7), after calling for and examining the relevant records, and after giving the parties a reasonable opportunity of being heard or, as the case may be, after following the procedure prescribed under sub-section (5):

(a) confirm, cancel or vary such order, or

(b) set aside the order and direct the assessing or appellate or revising authority or the Commissioner as the case may be, to pass a fresh order after such further enquiry, if any, as may be specified, or

(c) order such amount of tax, fee or penalty or other money as may have been realized in excess of the due amount to be refunded according to the provisions of this Act.

(9) Where an appeal under this section has been filed, the Tribunal may, on the application of the appellant moved along with the memorandum of such appeal after giving the parties a reasonable opportunity of being heard, stay the operation of the order appealed against or the recovery of the disputed amount of any tax, fee or penalty, or refund of the amount due, or proceeding for re-assessment under the order appealed against till the disposal of the appeal:

Provided that-

(i) where appellate authority under section 55 has set aside an order of assessment or penalty and has remanded the case to the assessing authority, for decision afresh, and the appellant under this section is a person other than the Commissioner or the State Government, for the purpose of this section, disputed amount of tax or penalty shall be deemed to be the same which had been before appellate authority under section 55; and

(ii) subject to the provision under sub-clause (i) where order appealed against does not involve any dispute about quantum of tax, fee or penalty, on the application of the appellant the Tribunal may stay the operation of such order till the disposal of appeal subject to such conditions including a condition of furnishing of a security in cash within the time allowed;

Provided further that-

(a) no application for stay of recovery of any disputed amount of tax, fee or penalty shall be entertained unless the applicant has furnished satisfactory proof of the payment of not less than one third of such disputed amount in addition to the amount required to be deposited under sub-section (3) of section 55.

(b) the Tribunal may, for special and adequate reasons to be recorded in writing, waive or relax the requirement of clause (a) regarding payment of the one-third of such disputed amount.

(10) Where the Tribunal passes an order under this section for the stay of recovery of any tax, fee or penalty or for the stay of the operation of any order appealed against and such order of the Tribunal results in the stay of recovery of any tax, fee or penalty, such stay order of the Tribunal shall not remain in force for more than thirty days unless the appellant furnishes adequate security to the satisfaction of the assessing authority concerned for the payment of the outstanding amount.
(11) The members of the Tribunal shall sit in such benches of one, two or more members, as may be constituted from time to time; and do such work of the Tribunal as may, subject to sub-section (12) and the rules framed under this Act, be allotted to them, by order or in accordance with the directions of the President of Tribunal.

(12) (a) An appeal against the order of appellate authority under section 55 shall be heard and disposed of--

(i) by a bench of two members, where such order, not being an order passed on the application of the appellant for stay, is passed by an Additional commissioner (Appeals) or the amount of tax, fee or penalty in dispute, exceeds two lakh rupees;

(ii) by a single member bench, in any other case.

(b) An appeal against a direction given under the proviso to sub-section (7) of section 48 shall be heard and disposed of by a--

(i) bench of two members where such direction under appeal has been given by the Commissioner, Special Commissioner or an Additional Commissioner;

(ii) by a single member bench in any other case;

(c) An appeal against an order under section 56 shall be heard and disposed of by a--

(i) bench of two members where amount of tax, fee or penalty in dispute exceeds rupees two lakh or where order under appeal has been passed by the Commissioner, Special Commissioner or an Additional Commissioner;

(ii) single member bench in any other case;

(d) An appeal against a decision given under section 59, shall be filed before the President and shall be heard and disposed of by a bench of three members.

(e) The President may, if he so thinks fit--

(i) direct an appeal to be heard and decided by a larger bench;

(ii) transfer an appeal from one bench to another bench.

(f) In a case before a bench consisting of two or more members any order other than an order finally disposing of the case may be passed by any one of the members constituting the bench.

Provided that an appeal against an order passed on an application for stay, may be disposed of finally by a single member bench.

(13) All appeals arising out of the same cause of action in respect of an assessment year shall, as far as possible, be heard and decided together:

Provided that where anyone or more of such appeals have been heard and decided earlier, if the bench hearing the remaining appeals considers that such decision may be a legal impediment in giving relief in such remaining appeals, it may, if the earlier decision was given--

(a) by a smaller bench or a bench of equal strength, recall such earlier decision and proceed to decide all the appeals together;

(b) by a larger bench, refer such remaining appeals to such larger bench having jurisdiction and thereafter such larger bench may recall such earlier decision and proceed to decide all the appeals together.
(14) The place of sitting and procedure of, and the manner of presenting appeals and other documents to the Tribunal shall, subject to the rules framed under this Act, be such as the Tribunal may deem fit to adopt.

(15) The decision of cases heard by a bench, shall be in accordance with the opinion of the majority. Where the members are equally divided the President of the Tribunal may—

(a) if he was not a member of such bench, give his own opinion or refer the case for the opinion of another member, whereupon the case shall be decided in accordance with such opinions; or

(b) form a larger bench.

58. (1) Any person aggrieved by an order made under sub-section (7) or sub-section (8) of section 57, other than an order under sub-section (4) of that section summarily disposing of the appeal, may, within ninety days from the date of service of such order, apply to the High Court for revision of such order on the ground that the case involves any question of law.

(2) The application for revision under sub-section (1) shall precisely state the question of law involved in the case, and it shall be competent for the High Court to formulate the question of law or to allow any other question of law to be raised.

(3) Where an application under this section is pending, the High Court may, on an application in this behalf, stay recovery of any disputed amount of tax, fee or penalty payable, or refund of any amount due under the order sought to be revised: Provided that no order for stay or recovery of such disputed amount shall remain in force for more than thirty days unless the applicant furnishes adequate security to the satisfaction of the Assessing Authority concerned.

(4) The High Court shall, after hearing the parties to revision, decide the question of law involved therein, and where as a result of such decision, the amount of tax, fee or penalty is required to be determined afresh, the High Court may send a copy of the decision to the Tribunal for fresh determination of the amount, and the Tribunal shall thereupon pass such orders as are necessary to dispose of the case in conformity with the said decision.

(5) All applications for revision of orders passed under section 57 in appeals arising out of the same cause of action in respect of an assessment year shall be heard and decided together: Provided that where any one or more of such applications have been heard and decided earlier, if the High Court, while hearing the remaining applications, considers that the earlier decision may be a legal impediment in giving relief in such remaining applications, it may recall such earlier decision and may thereafter proceed to hear and decide all the applications together.

(6) The provisions of section 5 of the Limitation Act, 1963, shall mutatis mutandis, apply to every application, for revision under this section.

Explanation— For the purpose of this section, the expression “any person” includes the Commissioner and the State Government.

59. (1) If any question arises, otherwise than in a proceedings pending before a Court or before an authority under this Act, whether, for the purposes of this Act.
(e) any person or association of persons, society, club, firm, company, corporation, undertaking or Government Department is a dealer; or

(b) any particular thing done to or results in the manufacture of goods within the meaning of that term; or

(3) any transaction is a sale or purchase and, if so, the sale or purchase price, as the case may be, therefor; or

(d) any particular dealer is required to obtain registration; or

(e) any tax is payable in respect of any particular sale or purchase and, if so, the rate thereof,

the person or the dealer concerned may, after depositing the fee specified in section 72, submit an application to the Commissioner, along with such documents as may be prescribed.

(2) The Commissioner shall, after giving the applicant an opportunity of being heard, decide as he deems fit the question so arising:

Provided that, before giving such decision, the Commissioner may, in his discretion, ask an officer subordinate to him to make such inquiries as he considers necessary for the decision of the question.

(3) No decision of the Commissioner under this section shall affect the validity or operation of any order passed earlier by any assessing authority, appellate authority, revising authority or the Tribunal.

(4) No question which arises from an order already passed, in the case of applicant, by any authority under this Act or the Tribunal, shall be entertained for determination under this section.

(5) Except as provided in sub-section (3), a decision given by the Commissioner under this Section shall, subject to the provisions of sections 59 and 60 be final and binding on the applicant, the Assessing Authority and the Appellate Authority.

(6) A copy of the decision given under this section shall be sent to the applicant and to the assessing authority concerned.

60. No appeal and no application for revision shall lie against-

(a) an order or notice initiating an inquiry for assessment or reassessment;

(b) any order or action under section 45, sub-sections (1), (2) or (7) of section 48, sub-section (4) of section 50 or an order of seizure of goods; and

(c) any direction issued by the Commissioner in exercise of powers as may be prescribed.

61. The assessee shall not be entitled to produce additional evidence, whether oral or documentary, before the appellate authority or the Tribunal except where the evidence sought to be adduced is an evidence, which the assessing authority had wrongly refused to admit or which after exercise of due diligence was not within his knowledge or could not be produced by him before the assessing authority, and in every such case, upon the additional evidence being taken on record, reasonable opportunity for challenge or rebuttal shall be given to the assessing authority.
CHAPTER-X
Settlement Commission

62. (1) There shall be a Settlement Commission consisting of a
Chairman and such number of other members as may be determined by the
State Government.

Provided that the Commission shall comprise at least one member from
each category mentioned in clauses (i) and (ii) of sub-section (4).

(2) The Commission shall be located at the State headquarter but the
Commission for discharge of its functions, may, at its option, hold its camp at any
public place anywhere inside the State.

(3) A person shall not be qualified for appointment as Chairman, unless
he-

(i) has been a judge of a High Court, or
(ii) has, for at least one year, held the post of the President of
Tribunal under this Act or the erstwhile Act;

(4) A person shall not be qualified for appointment as member unless
he,

(i) has held the post of Member Tribunal or Additional
Commissioner under this Act or under the erstwhile Act; or
(ii) he is or has been a member of U.P. Higher Judicial Service.

(5) The chairman and every other Member shall be appointed by the
State Government but the member belonging to Higher Judicial Service shall be
appointed after consultation with the Chief Justice of the High Court for which
proposal will be initiated by the State Government:

Provided that the Chairman or member shall not assume the office
unless he has resigned or retired from, as the case may be, the Judgeship of the
High Court, or the Uttar Pradesh Higher Judicial Service or any other service in
which he was serving.

(6) The Chairman and member shall hold office as such for a term of
three years from the date he enters upon his office:

Provided that no Chairman or other member shall hold office as such
after he has attained,

(a) in the case of Chairman the age of sixty five years, and
(b) in the case of any other Member the age of sixty two years.

(7) The Chairman or any other member may by notice in writing under
his hand addressed to the Governor resign his office.

(8) The Chairman or any other member shall not be removed from his
office except by an order made by the Governor on the ground of proved
misbehavior or incapacity after (an inquiry made by the Chief Justice or such
Judge of the High Court as may be nominated by the Chief Justice,) in the
prescribed manner, in which such Chairman or other member as the case may
be, has been informed of the charges against him and given reasonable
opportunity of being heard in respect of those charges.

(9) On ceasing to hold office, the Chairman or other member shall not
appear, act or plead before any authority under this Ordnance.

(10) The salaries and allowances payable to the Chairman and other
member and the other conditions of their service shall be such as may be
determined by the State Government from time to time.
(11) Where the Chairman is unable to discharge his functions owing to absence, illness or any other cause, or where any vacancy occurs in the office of the Chairman by reason of his death, resignation or otherwise, the President of the Tribunal shall discharge the function of the Chairman until the Chairman resumes his duties or as the case may be, a Chairman appointed in accordance with the provisions of this assumes charge of his office.

63. (1) The State Government shall determine the nature and categories of the officers and other employees required to assist the Settlement Commission (hereinafter referred to as the Commission) in the discharge of its functions and provide the Commission with such officers and other employees as it may think fit.

(2) The officers and other employees of the Commission shall discharge their function under the general superintendence of the Chairman.

(3) The salaries and allowances and conditions of service of the officers and other employees of the Commission shall be such as may be prescribed.

64. (1) Any dealer or other person who has been served with a notice under sub-section (10) of section 46 and who is suspected to have evaded payment of tax exceeding one lakh rupees or such larger amount of tax as the State Government may by notification in the Gazette specify, or

(ii) for imposition of penalty either under sub-section (4) of section 48 or under entries at serial numbers 2 and 14 of the table under sub-section (1) of section 54 and where the maximum amount of penalty that can be imposed is likely to exceed one lakh rupees,

may file a petition before the Commission for settlement of amount of tax that may be assessed or amount of penalty that may be imposed or both, as the case may be, within thirty days from the date of receipt of such notice after giving intimation to the authority who has issued such notice:

Provided that the Commission may, in appropriate cases, accept the application after expiry of period of thirty days but before expiry of period of ninety days where the assessing authority has not passed order of assessment or penalty, as the case may be, in pursuance of such notice.

(2) The petition, in the prescribed form and manner along with such other documents as may be prescribed, shall be addressed to the Chairman of the Commission and shall be submitted in the office of the Commission along with satisfactory proof of deposit of fee of five thousand rupees.

65. (1) The Chairman may from time to time constitute bench of two members for the disposal of the settlement cases received under section 64.

(2) A bench of two members shall include each category of members mentioned in clauses (i) and (ii) of sub-section (4) of section 62:

Provided that Chairman may nominate himself as one of the members of the bench.

(3) The petition referred to in section 64 shall be placed before the bench to which it has been marked by the Chairman and where the bench, after giving reasonable opportunity of being heard to the petitioner and the representative officer of the Commissioner, is of the opinion that prima facie case for settlement is made out, it shall, subject to provision under sub-section (4), --

(i) order for registration of the case; and
(ii) stay the proceedings before the assessing authority in the case.

(4) Where, after giving reasonable opportunity of being heard as provided under sub-section (3), if the Commission is of the opinion that a case for settlement is not made out, it shall reject the petition.

Provided that where petition presented is incomplete, the Commission shall not reject the petition if the petitioner removes defects within the time allowed by the Commission.

(5) Where a case for settlement has been registered, the Commission shall order to call for the report in the matter from the authority who has issued notice on the basis of which settlement case has been registered and such officer shall submit its report within thirty days of receipt of the direction from the Commission or within such extended time as the Commission may allow.

(6) Upon receiving the report referred to in sub-section (5) the Commission after giving reasonable opportunity of hearing to both parties and examining the records shall, by an order in writing, determine the amount of tax or penalty or both, as the case may be, which in its opinion the petitioner is in the facts and circumstances of the case, liable to pay as settlement amount.

(7) For the purpose of sub-section (6) the Commission may call for any records from the petitioner and the Commissioner relating to the case or such other records which may be helpful in the case.

(8) In a case of difference of opinion between the two members, the Chairman shall constitute a bench of three members including the members who have heard the case previously. Such bench after following the procedure under sub-section (6) and sub-section (7) shall, with majority of opinion, pass the order referred to in sub-section (6).

(9) Copies of order passed by the Commission under sub-section (6) or sub-section (8), as the case may be, shall be sent by the Commission to the officer who has issued the notice to the petitioner, the petitioner through his assessing authority, the assessing authority of the petitioner and the Commissioner and where the order passed by the Commission relates to payment of amount of tax, the assessing authority shall serve the notice of demand for the amount which is to be paid by the petitioner.

(10) The Commission may grant facility of payment of the amount mentioned in the settlement order along with amount of interest payable, in monthly installments not exceeding twenty-four subject to such conditions including condition of furnishing security to the satisfaction of the assessing authority, as it may deem fit.

(11) Where the petitioner does not deposit the amount or any part of it mentioned in the settlement order, the same shall become recoverable as arrears of land revenue after expiry of a period of thirty days from the date of service of the order on him and the assessing authority shall recover such amount as if such amount is amount of tax assessed or penalty imposed under any other provisions of this Act:

(12) Provisions relating to payment of interest in respect of amount of tax shall apply to the amount mentioned in the settlement order in the manner the same are applicable in the case of tax levied under any other provisions of this Act.

(13) For all purposes under this Act, amount determined under this section shall be treated to be tax levied or amount of penalty imposed, as the case may be, and date of order made by the Commission shall be treated to be the date of order of assessment or penalty as the case may be.
14. Where petition of the dealer or other person has been rejected by the Commission, the assessing authority shall proceed to assess the tax or to impose the penalty in case of such dealer or other person in accordance with other provisions of this Act.

15. Notwithstanding anything contrary to the provisions of section 28 of this Act, where in any case of assessment a petition under this section has been rejected by the Commission, the assessment or re-assessment, as the case may be, may be made by the assessing authority before the expiry of the assessment year succeeding the assessment year in which order passed by the Commission has been received by the assessing authority by due process.

16. Where a case of settlement under this section is pending before the Commission, nothing shall preclude the assessing authority from making an assessment or re-assessment pertaining to the assessment years to which settlement case is pending but the assessing authority shall make its order by ignoring the material under the show cause notice before the Commission.

17. Where any settlement case relating to evasion of tax is pending for consideration before the Commission, if any additional notice in respect of tax evasion by the same authority or any fresh notice by any other authority is issued on any ground not mentioned in the earlier notice, the petitioner or the Commissioner may request the Commission to consider the material set out in such other notice provided the Commission has not made the settlement order.

18. The Chairman, during pendency of a case, may -

(i) transfer any case from one bench to the other; or

(ii) re-constitute the bench.

19. The Commission shall not entertain a petition regarding a matter which has been subject matter of any petition filed earlier by the dealer or other person.

20. No appeal, revision or review shall lie against any proceedings or any order made under this section.

CHAPTER XI
Miscellaneous

66. (1) No objection as to the territorial or pecuniary jurisdiction of any assessing authority shall be allowed by any appellate or revising authority or the Tribunal, unless such objection was taken before the assessing authority at the earliest possible opportunity and unless, in the opinion of the appellate or revising authority or the Tribunal, as the case may be, a failure of justice has in fact been occasioned thereby.

(2) Where any assessment is set aside or quashed merely on the ground of want of territorial or pecuniary jurisdiction of the assessing authority or on any other ground of a like nature not affecting the substance, any tax already paid by the assessee, to the extent of the liability admitted by him shall not be refundable to him, in consequence of the assessment being so set aside or quashed.

67. No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything, which is in good faith done or intended to be done under this Act or the rules made thereunder.
66. No assessment made and no order passed under this Act or the rules made thereunder by any authority shall be called in question in any Court, and, save as is provided in this Act, no appeal or application for revision or review shall lie against any such assessment or order.

69. (1) All particulars contained in any statement made, tax return furnished or accounts or documents produced under the provisions of this Act or of the rules made thereunder, or in any evidence given or affidavit or deposition made in the course of any proceedings under this Act or the rules made thereunder, or in any record of any proceedings relating to the recovery of a demand prepared for the purpose of this Act or the rules made thereunder, shall be treated as confidential.

(2) Nothing in sub-section (1) shall apply to the disclosure of any such particulars:

(a) for the purpose of any investigation of, or prosecution for any offence under this Act or under the Indian Penal Code, 1860, or under any other enactment for the time being in force; or

(b) to any person acting in the execution of this Act or the rules made thereunder where it is necessary to disclose the same to him for the purposes of this Act or the rules made thereunder; or

(c) occasioned by the lawful employment under this Act or the rules made thereunder of any process for the recovery of any demand; or

(d) to a Civil Court in any suit to which the Government or a party, which relates to any matter arising out of any proceedings under this Act or the rules made thereunder; or

(e) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamps Act, 1899, to impound an insufficient stamped document; or

(f) to an officer of Central Government or the Government of any State, for the purpose of enabling that Government to levy or realise any tax imposed by it; or

(g) to an officer of the Central or the State Government for the purposes of making any inquiry against any Government servant; or

(h) for purposes of audit of public accounts.

70. (1) The State Government may, in respect of any entry of any Schedule of this Act, prepare lists of commodities which shall be deemed covered under the said entry of the said Schedule and may, on the basis of Harmonised System of Nomenclature, as adopted by the Government of India under the Central Excise Tariff Act, 1984, allot commodity code to commodities so listed.

(2) The State Government may expand any entry of any Schedule of this Act by providing of commodities, prefixed by commodity code, listed under such entry of such Schedule under sub-section (1) of this section.
71. (1) Notwithstanding anything contained in sub-section (1) and sub-section (2) of section 33 and section 39, but subject to such conditions, as may be deemed fit to be imposed, the State Government may allow the deferment of payment of any existing or future dues payable by an industrial unit under the provisions of this Act or allow payment of such dues in such number of installments as may be specified, if such industrial unit is declared a sick unit in accordance with the guidelines specified in this behalf by an authorised body constituted by the Central Government or the State Government in connection with the rehabilitation of sick industrial units, and is approved for rehabilitation by an approved agency appointed by the Central Government or the State Government.

(2) Notwithstanding anything contained in section 32, the State Government may set aside an order of assessment or penalty passed ex-parte against a sick unit and direct fresh disposal of the case in accordance with the law for the time being in force.

72. (1) Subject to other provisions of this Act, the fee payable on a memorandum of appeal or other applications under this Act filed or moved shall be as follows:

(a) On a memorandum of appeal under section 55. Two percent 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 57. Seven and a 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 two thousand one hundred rupees.

(c) On an application under section 59. One hundred rupees.

(d) On any other application:

(i) When addressed to the Commissioner or the Revising Authority or the Tribunal or the Settlement Commission. Twenty rupees.

(ii) When addressed to any other officer or authority. Ten rupees.

(2) The fee referred to in this section and in any other provision of this Act shall be payable in the manner prescribed, and proof of deposit of the same shall be attached to the memorandum or application, as the case may be.

Provided that where the amount of fee payable does not exceed one hundred rupees, the same may be paid in court fee stamps.

(3) No fee shall be payable in respect of-

(a) an application or a memorandum of appeal presented by the Commissioner or any other officer or authority appointed under this Act or the rules made thereunder;

(b) an application in which only information is sought and in which no specific relief is prayed for; and

(c) an application under section 59, seeking a decision only as to the rate of tax applicable or the point at which the tax is payable.
73. (1) Where, during the pendency of any proceedings under this Act, any person liable to pay any tax or other dues creates a charge on, or transfers any movable, or immovable property belonging to him in favour of any other person with the intention of defrauding any such tax or other dues, such charge or transfer shall be void as against any claim in respect of any tax or other dues payable by such person as a result of the completion of the said proceedings:

Provided that nothing in this section shall impair the rights of a transferee in good faith and for consideration.

(2) Nothing in sub-section (1) shall apply to a charge or transfer in favour of a banking company as defined in the Banking Regulation Act, 1949 (Act X of 1949) or any other financial institution specified by the State Government by notification in this behalf.

74. Where the State Government is satisfied that it is necessary so to do in the public interest, it may issue notification wherever required under the provision of this Act so as to make it effective from a date not earlier than six months from the date of issue of such notification:

Provided that no notification having the effect of increasing the liability to tax of a dealer shall be issued with retrospective effect under this section.

75. If any dealer to whom the provisions of sections 17 and 18 apply:

(a) transfers his business or any part thereof by sale, lease, leave, license, hire or in any other manner whatsoever, or otherwise disposes of his business or any part thereof; or

(b) acquires any business, whether by purchase or otherwise; or

(c) effects or comes to know of any other change in the ownership or constitution of his business; or

(d) discontinues his business or changes his place of business or warehouse or opens a new place of business or warehouse; or

(e) changes the name, style or nature of his business or effects any change in the class or description of goods in which he carries on his business, as specified in his certificate of registration; or

(f) enters into partnership or other association in regard to his business; or

(g) starts a new business or joins another business either singly or jointly with other persons; or

(h) in the case of a company incorporated under a statute effects any change in the constitution of Board of Directors; or

(i) effects any change in the particulars furnished in application for grant of registration certificate under section 17,

he shall within thirty days of the occurring of any of the events aforesaid, inform the registering authority in the form and manner, as may be prescribed.

76. (1) The Commissioner may, by issuing a circular or by publication in the newspaper, direct that statistics be collected relating to any matter under this Act.
(2) Any officer authorized to collect statistics may, call upon all dealers or class of dealers or a particular dealer to furnish such information, returns or statements as may be required relating to any matter in respect of which statistics are to be collected.

(3) Dealer shall be liable to furnish such information within the time allowed.

77. Notwithstanding anything to the contrary contained in any other law for the time being in force, any amount payable by a dealer or any other person under this Act on account of tax, fee, penalty or interest, shall be the first charge on the property of the dealer or such person.

78. (1) The State Government may, by notification, establish with effect from such date as may be specified in the notification, a Board to be known as the Uttar Pradesh State Tax Board to perform the functions conferred on it, by or under this Act or the rules made there under, consisting of the following members:

(a) The Principal Secretary, Government of Uttar Pradesh in Commercial Tax Department

(b) Commissioner Commercial Tax, Uttar Pradesh

(c) Additional Commissioner [Vidhi] Commercial Tax, Uttar Pradesh

(d) Additional Director [Training], Commercial Tax, Uttar Pradesh

(e) a person who has been the member of Higher Judicial Service or a Senior Tax Advocate, appointed by the State Government

(f) a person who has been a Professor of Economics of a University, appointed by the State Government

(g) a person who has been Member Tribunal or Additional Commissioner, Commercial Taxes, appointed by the State Government

(h) two persons from amongst tax payers of recognized category nominated by the State Government

(2) The members mentioned at serial no (e) to (g) of sub-section(1) shall hold office as such for a period of five years or till attaining the age of 65 years whichever is earlier.

(3) The Board shall be the apex advisory body regarding system of tax collections, changes in the rate of tax, rules and procedures, promulgation of schemes, notifications, orders and such other matters as the State Government may from time to time require from it.

(4) The recruitment and conditions of service of the members other than ex-officio members shall be such as may be prescribed.

(5) The members referred to in clause (e) to (h) of sub-section (1) shall be entitled to get such remuneration as may be determined from time to time by the State Government.

79. (1) The State Government may make rules to carry out the purpose of this Act.
(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for:

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the registration of persons engaged in the sales or purchase of goods and the imposing of condition in respect of the sale for the purpose of enforcing the provisions of this Act;

(c) the determination of the turnover for the purpose of assessment of tax under this Act;

(d) compelling the submission of tax returns and the production of documents and enforcing the attendance of a person and examining them on oath or affirmation;

(e) the appointment, duties and powers of the officers appointed for the purpose of enforcing the provisions of this Act;

(f) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(g) refunds of amounts deposited under sub-section (1) of Section 40 or 41, the procedure for such refunds and the period within which they may be made;

(h) the custody of the goods seized under this Act, and

(i) the matters which are to be or may be prescribed.

(3) The power to make rules conferred by this section shall be subject to condition of the rules being made after previous publication for a period of not less than four weeks:

Provided that if the State Government is satisfied that circumstances exist which render it necessary for it to take immediate action, it may make any rule without such previous publication.

(4) All rules made under this section shall be published in the Gazette and upon such publication shall have effect immediately as if enacted in this Act.

80. (1) If any difficulty arises in giving effect to the provisions of this Act, or by reason of anything contained in this Act or any other enactment for the time being in force, the State Government may, as occasion requires, by notified order direct that this Act shall have effect subject to such adaptations, whether by way of modification, addition or omission, as it may deem to be necessary and expedient:

Provided that no order under this sub-section shall be made after the expiration of the period of two years from the date of commencement of this Act.

(2) Provisions made by any order under sub-section (1) shall have the effect as if effected in this Act and such order may be made so as to be retrospective to any date not earlier than the date of the commencement of this Act.

(3) Every order made under sub-section (1) shall be laid, as soon as may be, before both the Houses of the State Legislature and the provisions of sub-section (1) of section 23-A of the Uttar Pradesh General Clauses Act, 1904 shall apply as they apply in respect of rules made by the State Government under any Uttar Pradesh Act.
31. (1) The Uttar Pradesh Trade Tax Act, 1948 (U.P. Act No. XV of 1948) (hereinafter in this section referred to as the "repealed enactment") is hereby repealed.

(2) Notwithstanding such repeal,

(a) any notification, rule, regulation, order or notice issued, or any appointment or declaration made, or confiscation made, or any penalty or fine imposed, any forfeiture, cancellation or any other thing done or any action taken under the repealed enactment, and in force immediately before such commencement shall, so far as it is not inconsistent with the provisions of this Act, be deemed to have been issued, made granted, done or taken under the corresponding provisions of this Act.

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act, shall not be affected and manufacturing units enjoying benefit of exemption from payment of tax under section 4-A of the repealed Act or the units enjoying facility of moratorium for payment of tax under section 8 (2-A) of the said Act shall be entitled to claim moratorium for payment of tax in accordance with provisions of section 42.

(3) Any officer, authorised by the Commissioner under the repealed enactment, to exercise powers under section 10-B and sub-section (6) of section 13-A thereof, shall be deemed to have been authorised by the Commissioner to exercise such powers under section 56 and sub-section (7) of section 48 respectively.

(4) Any order made or direction issued by the State Government or by the Commissioner under the repealed Act, for carrying out purposes thereof, to the extent the same are not inconsistent with the provisions of this Act, shall be deemed to have been issued under the provisions of this Act.

(5) Any security or additional security, furnished under the provisions of the repealed Act, shall be deemed valid for the purposes under this Act only upon furnishing an undertaking from the surety to this effect in the prescribed form and manner within thirty days from the date of the commencement of this Act:

Provided that, in appropriate cases, the assessing authority may extend the time for furnishing undertaking from sureties.

(6) The mention of particular matters in this section shall not be held to prejudice or affect general application of section 6 of the Uttar Pradesh General Clauses Act, 1890, with regard to the effect of repeals.
82. (1) The Uttar Pradesh Value Added Tax Ordinance, 2007 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under this Act as if the provisions of this Act were in force at all material times.
<table>
<thead>
<tr>
<th>Sl. no</th>
<th>Name and description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Agricultural implements including sprayers &amp; drip irrigation equipments - manually operated or animal driven or tractor or power driven; spare parts and accessories thereof.&lt;br&gt;(A) Agricultural implements - manually operated or animal driven - hand hoe or knurpa, sickle, spade, baguri, hand-wheel hoe; Budding / grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, raker, sprayer, duster and sprayer-cum-duster, kuleali or kudal, garden fork, garden hatchet, lopper, axe shovel; bill hook (single edge or double edge), soil injector, jandra, wheel barrow, winnowing fan or winnower, dibbler, garden, puddler, leveller or scoop, scraper, fertilizer seed broadcaster, sheller, groundnut decorticator, manure or seed screen, flame gun, seed grader, tesla, tangi, yoke, plough, harrow, cultivator or trawl, seed drill, fertilizer drill, seed-cum-fertilizer drill, planter, plant or float, ridger, ditcher, bund former, thrasher or palla, transplanter, chaff cutter, Persian wheel and bucket chain or washer chain, crop yield judging hoops, pur or m хот, carts, reaper, mower, sugar cane crusher, cane juice boiling pan and grating roller and cumbar; animal driven cart, tyre and tube thereof.&lt;br&gt;(B) Agricultural implements - Tractor or power driven - plough, harrow, cultivator or tiller, seed drill, fertilizer drill or fertilizer-cum-seed drill, fertilizer broadcaster, planter, plant or float, leveller or scoop, bund former, ridger, puddler, ditcher, cage wheel, sprayer, duster or sprayer-cum-duster, roller, hoe, rotary hoe or rotovator, reaper or mower, potato harvester or spinner, groundnut digger, shaker, thrasher, chaff cutter, sheller, groundnut decorticator, seed grader, winnower, seed lighter, poultry feed grinder and mixer, and transplanter.</td>
</tr>
<tr>
<td>2</td>
<td>Aids &amp; implements used by handicapped persons.</td>
</tr>
<tr>
<td>3</td>
<td>Animal shovelnails, nalkhuri and nails used for nalkhuri.</td>
</tr>
<tr>
<td>4</td>
<td>Aquatic feed; poultry feed including balanced poultry feed; cattle feed including balanced cattle feed; and cattle fodder including green fodder, churhi, chhika, chokhe, jabi, gower, de-oiled rice polish, de-oiled rice bran, de-oiled rice husk, de-oiled paddy husk or outer covering of paddy; aquatic, poultry and cattle feed supplement; concentrate and additives thereof; wheat bran and deoiled cake but excluding oil cake; rice polish; rice bran and rice husk; sunai and dhaincha.</td>
</tr>
<tr>
<td>5</td>
<td>All kinds of bangles except those made of items described in schedule III; ghunghroo and ghanti of brass; Mukut of statue, trishul, gharial, havan kund, ghanta, majra, sachma made of copper or brass.</td>
</tr>
<tr>
<td>6</td>
<td>Beetal leaves, paan both prepared and unprepared.</td>
</tr>
<tr>
<td>7</td>
<td>Books and periodicals &amp; journals including Braille books; maps, chart &amp; globe.</td>
</tr>
<tr>
<td>8</td>
<td>Coarse grains that is to say pover, maize (maccia), ragi, bean, kodin, barley and kutu, ramdana, singhara (whether fresh, dried or boiled); kutu flour and singhara flour; sawan, mandua, kakun and manihari (ankurri).</td>
</tr>
<tr>
<td>9</td>
<td>Condoms and contraceptives, oral contraceptive pills.</td>
</tr>
<tr>
<td>10</td>
<td>Cotton yarn in hanks and cones, silk yarn in hanks and cones; Poly cotton roving (pun) and sibers; cotton newar, hand spun yarn, handloom newar; bean made of kaans, mooni or sinn.</td>
</tr>
<tr>
<td>11</td>
<td>Charkhi, Amber Charkha. Hardlooms (including pitlooms, frame looms, light shuttles looms, and paddle looms); implements used in the production of khadi / khaddar, madin fabrics and parts thereof; Khadi garments &amp; goods &amp; made-ups to be notified by States.</td>
</tr>
<tr>
<td>12</td>
<td>Curd, Lassi, butter milk, fresh milk, pasteurised milk and separated milk.</td>
</tr>
<tr>
<td>13</td>
<td>Electrical energy.</td>
</tr>
<tr>
<td>14</td>
<td>Earthen pot and all other goods of clay made by kumhars (potters) excluding ceramic pots and articles; dung and upla made of dung; earthen roofing tiles (khaprail and naali).</td>
</tr>
<tr>
<td>15</td>
<td>Fire wood except Casurina &amp; Eucalyptus timber.</td>
</tr>
</tbody>
</table>
16. Fresh plants, saplings and fresh flowers.
17. Fried and roasted grams.
18. Fishnet, fishnet fabrics, fish seeds, prawn / shrimp seeds.
19. Fresh vegetables and fresh fruits including potato, onion, garlic and ginger, fresh cane juice and fresh fruit juice other than those sold in sealed or tinned container or in hotels & restaurants.
21. Handloom cloth of all kinds, handloom durries; handloom shawls & cloths whether plain, printed, dyed or embroidered.
22. Indigenous handmade musical instruments.
23. Kumkum, Bindi, Alta & Sindur, roll, mahawari, mehandi leaves and its powder, kajal, suma, hairpins, hair accessories, hair clip (other than that of precious metal), rubber band, safety pin, chutli, bichha and rakhi; moonga or moti made of glass.
24. Meat, fish, prawn & other aquatic products (when not cured or frozen); eggs and livestock.
25. National Flag, news paper, newsprint when sold to newspaper publishers; flag, poster, banner, token and goods of like nature related with Armed Forces Flag Day celebrated on December seven.
26. Organic manure and bio-fertilizers; Zinc sulphate fertilizer and micro-nutrient mixtures; potash and phosphatic components of the following chemical fertilizers.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Chemical Fertilizer</th>
<th>Ratio of Components</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>D.A.P.</td>
<td>18:64:2</td>
</tr>
<tr>
<td>2</td>
<td>M.O.P.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>S.S.P.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>N.P.K.</td>
<td>12:32:16</td>
</tr>
<tr>
<td>5</td>
<td>N.P.K.</td>
<td>20:20:0</td>
</tr>
<tr>
<td>6</td>
<td>N.P.K.</td>
<td>15:16:15</td>
</tr>
<tr>
<td>7</td>
<td>N.P.K.</td>
<td>23:23:0</td>
</tr>
<tr>
<td>8</td>
<td>N.P.K.</td>
<td>14:35:14</td>
</tr>
<tr>
<td>9</td>
<td>N.P.K.</td>
<td>20:20:10</td>
</tr>
<tr>
<td>10</td>
<td>N.P.K.</td>
<td>16:15:10</td>
</tr>
<tr>
<td>11</td>
<td>N.P.K.</td>
<td>10:10:10</td>
</tr>
<tr>
<td>12</td>
<td>N.P.K.</td>
<td>12:8:0</td>
</tr>
<tr>
<td>13</td>
<td>N.P.K.</td>
<td>16:9:0</td>
</tr>
<tr>
<td>14</td>
<td>M.A.P.</td>
<td>11:52:0</td>
</tr>
</tbody>
</table>

The percentage of the different components in the chemical fertilizers shall be determined according to guidelines issued by the Department of Agriculture, Uttar Pradesh, from time to time.
27. Papar, aam papar, kachri, sewaiyan, mungauri except soyabean mungauri, bari except soyabean bari.
28. Prasad, bhog or mahabhog, parchamrit, misri, batasa, vibhuti sold by religious institutions; batasha, ilai chidana, gata, kampat.
29. Non-judicial stamp paper sold by Govt. Treasuries, Postal items like envelope, postcard etc. sold by Govt. rupee note when sold to the Reserve Bank of India & Cheque, loose or in the book form.
30. Raw wool including animal hair.
31. Semen including frozen semen; bones, horns and hooves.
32. Slate and slate pencils; lakthi; Chalk stick and chalk powder; blackboard; jharan (duster).
33. Silk worm, laying cocoon & raw silk.
34. All seeds other than oilseed.
35. Tender green coconut; coconut containing water.
36. Bun, rusk, bread excluding pizza bread; Atta, Maida, Suji, Besan; Gur, jaggery & edible variety of rub gur.
37. Salt (branded or otherwise); Kala namak; sendha namak.
38. Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container.

39. Items covered by PDS (except Kerosene).

40. Sacred thread (commonly known as yagyopavit), wooden kharaun.

41. Incense sticks commonly known as agarbatti, dhupkathi or dhuppathi, hawan samagri including chop agarbatti, sambrani or lohbana, rudraksh, rudraksh mala, tulsi kanthi mala.

GOODS OF LOCAL IMPORTANCE

42. Chikan Products and Benarasi silk saris, kalavattu.

43. Kite, manjha & charkh used for flying kites.

44. Kirpan; religious pictures not for use as calendar.

45. Muddhas made of sarkanda, phool bahari jhadoo and unbranded broomsticks.

46. Puffed rice, commonly known as Pohe, Murmura and lai; Muri; flattened or beaten rice commonly known as Chiwra; parched rice commonly known as khol; parched paddy or rice coated with sugar or gur commonly known as Muri; and Sattu.

47. Handmade glass phials of capacity not more than 25 ml. manufactured by himself.

48. Handloom durries; handwoven tal-patti, gudri.

49. Handicrafts including wooden handicrafts and cane handicrafts but excluding wooden furniture and cane furniture.

50. Leaf plates and cups excluding pressed or stitched.

51. Wooden toys.

SCHEDULE-II

[See clause (a) of subsection-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2003]

Name and description of goods

Part-A

<table>
<thead>
<tr>
<th>Sl.no.</th>
<th>List of goods taxed at 4%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Acids</td>
</tr>
<tr>
<td>2</td>
<td>All equipments for communication such as private branch exchange (PBX) &amp; Elect. Private Automatic Branch Exch (EPABX), teleprinters, wireless equipments and parts thereof.</td>
</tr>
<tr>
<td>3</td>
<td>All intangible goods like copyright, patent, rep. license etc; transfer of right to use of goods.</td>
</tr>
<tr>
<td>4</td>
<td>All metal Castings; chains made of any metals or alloy other than those made of items described in schedule III.</td>
</tr>
<tr>
<td>5</td>
<td>Marble goods; deepak made of brass &amp; copper; statue made of brass; wooden carper; cup, trophy and shield; scissor, ustra used by barbers; padlock; Rampuri chakoo.</td>
</tr>
<tr>
<td>6</td>
<td>All types of yarn other than cotton &amp; silk yarn in hank; sewing thread; cotton waste yarn.</td>
</tr>
<tr>
<td>7</td>
<td>All utensils including pressure cookers / pans except utensils made of precious metals; Art brass ware and ingots (guilli) and koramal.</td>
</tr>
<tr>
<td>8</td>
<td>Aluminium conductor steel reinforced (ACSR).</td>
</tr>
<tr>
<td>9</td>
<td>Areca nut powder and betel nut.</td>
</tr>
<tr>
<td>10</td>
<td>Audio &amp; video cassettes.</td>
</tr>
<tr>
<td>11</td>
<td>Articles made of rolled gold and imitation gold; ornaments of kalthir, german silver and aluminium.</td>
</tr>
<tr>
<td>12</td>
<td>Bagasse, sawdust.</td>
</tr>
<tr>
<td>13</td>
<td>Bamboo, Bans ki tilli (phatti).</td>
</tr>
<tr>
<td>14</td>
<td>Basic chromium sulphate, sodium bichromate, bleach liquid.</td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>15.</td>
<td>Bearing including plain bearing blocks, housing for bearing locate rings, and covers adopter with draw sleeves locknuts, lock washers clamps and rolling elements.</td>
</tr>
<tr>
<td>16.</td>
<td>Bed sheet, pillow cover &amp; other textile made ups excluding those made on handloom.</td>
</tr>
<tr>
<td>17.</td>
<td>Beedi leaves and Tendu leaves.</td>
</tr>
<tr>
<td>18.</td>
<td>Bell rings of all kinds.</td>
</tr>
<tr>
<td>20.</td>
<td>Chemical fertilizers, except those which are described in entry no. 26 of the schedule-I; micro-nutrients and also plant growth promoters &amp; regulators, herbicides, rodenticide, insecticide, weedicide and pesticides.</td>
</tr>
<tr>
<td>22.</td>
<td>Bitumen.</td>
</tr>
<tr>
<td>23.</td>
<td>Bone meal, crushed bone, bone sinews, bone grist.</td>
</tr>
<tr>
<td>24.</td>
<td>Buckets made of iron &amp; steel, aluminium, plastic or other materials (except precious materials); other conveyance articles of plastic.</td>
</tr>
<tr>
<td>25.</td>
<td>Candles</td>
</tr>
<tr>
<td>26.</td>
<td>Machinery, equipment, apparatus, tools, moulds, dies and component spare parts, accessories thereof; earth movers.</td>
</tr>
<tr>
<td>27.</td>
<td>Castor oil.</td>
</tr>
<tr>
<td>28.</td>
<td>Centrifugal, monoblock submersible pump sets including hose-collar, hose sockets, hose connector, hose click, hose nipple, foot valve and delta starter for water handling and parts thereof.</td>
</tr>
<tr>
<td>29.</td>
<td>Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bicarbonate, sodium hydro sulphate, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate; acid flask, trisodium phosphate, sodium tripolyphosphate, sodium silicate, sodium meta silicate, carboxymethyl cellulose, sodium sulphide, acetic acid, sodium bisulphite, oxalic acid, sodium thiosulphate, sodium sulphide, sodium alginate, benzene citric acid, diethylene glycol, sodium nitrate, hydrogen peroxide, acetaldehyde, pentaerythritol, sodium alpha olefin, sulphonate, sodium formate, chemical components and mixture and all other chemicals not specified elsewhere in this schedule or any other schedule.</td>
</tr>
<tr>
<td>30.</td>
<td>Clay including fire clay, fine china clay and ball clay.</td>
</tr>
<tr>
<td>31.</td>
<td>Coal tar, tar coal and charcoal.</td>
</tr>
<tr>
<td>32.</td>
<td>Coconut in shell &amp; separated kernel of coconut other than koppa.</td>
</tr>
<tr>
<td>33.</td>
<td>Coffee beans &amp; seeds, cocoa pod &amp; beans, green tea leaf &amp; chinary.</td>
</tr>
<tr>
<td>34.</td>
<td>Coir &amp; Coir products excluding coir mattresses.</td>
</tr>
<tr>
<td>35.</td>
<td>Combs.</td>
</tr>
<tr>
<td>38.</td>
<td>Crucibles.</td>
</tr>
<tr>
<td>40.</td>
<td>Iron and steel, coal and coke in all its forms, crude oil, hide and skin (excluding animal hair), liquid petroleum gas for domestic use and jute as defined under section 14 of the Central Sales Tax Act, 1956.</td>
</tr>
<tr>
<td>41.</td>
<td>Drugs &amp; Medicines including vaccines, syringes &amp; dressings, medicated ointments, light liquid paraffin of IP grade.</td>
</tr>
<tr>
<td>42.</td>
<td>All dyes not specified elsewhere in the schedule.</td>
</tr>
<tr>
<td>43.</td>
<td>Edible oils &amp; oil cake.</td>
</tr>
<tr>
<td>44.</td>
<td>Electrodes &amp; welding equipments.</td>
</tr>
<tr>
<td>45.</td>
<td>Embroidery or Zari articles that is to say:-lachaka,thapa, gokharu,imi, zari, Kaseb, salma, dabaka, chumki, gota, sitara, nagsi, kora, badia gizai, including their cutting, waste &amp; garnards of zari; embroidery machines, embroidery needles.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>47.</td>
<td>Feeding bottles &amp; nipples.</td>
</tr>
<tr>
<td>48.</td>
<td>Ferrous &amp; non-ferrous metals &amp; alloys, non-metals, such as aluminium, copper, zinc &amp; extrusions of those.</td>
</tr>
<tr>
<td>49.</td>
<td>Fibres of all types and fibre waste.</td>
</tr>
<tr>
<td>50.</td>
<td>Fireclay, coal ash, coal boiler ash, coal, cinder ash, coal powder, clinker, fly ash.</td>
</tr>
<tr>
<td>51.</td>
<td>Omitted</td>
</tr>
<tr>
<td>52.</td>
<td>Foodgrains including Paddy, Rice, Wheat.</td>
</tr>
<tr>
<td>53.</td>
<td>Glucose.</td>
</tr>
<tr>
<td>54.</td>
<td>Omitted</td>
</tr>
<tr>
<td>55.</td>
<td>Gypsum of all forms &amp; descriptions.</td>
</tr>
<tr>
<td>56.</td>
<td>Hand pumps, spare parts &amp; fittings thereof.</td>
</tr>
<tr>
<td>57.</td>
<td>Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.</td>
</tr>
<tr>
<td>58.</td>
<td>Honey and bee hive.</td>
</tr>
<tr>
<td>59.</td>
<td>Hose pipes and fittings thereof.</td>
</tr>
<tr>
<td>60.</td>
<td>Hosiery goods.</td>
</tr>
<tr>
<td>61.</td>
<td>Hurricane lanterns, Kerosene lamp / lantern, petromax, glass chimney, accessories, components and parts thereof.</td>
</tr>
<tr>
<td>62.</td>
<td>Rice polish and rice bran.</td>
</tr>
<tr>
<td>63.</td>
<td>I.T products (as mentioned in Part-B) including computers, telephones and parts thereof, cell phones, satellite receivers, DVD, CD, teleprinter and wireless equipment and parts thereof.</td>
</tr>
<tr>
<td>64.</td>
<td>Ice.</td>
</tr>
<tr>
<td>65.</td>
<td>Industrial cables (High voltage cables, XLPE cables, jelly filled cables, optical fibres).</td>
</tr>
<tr>
<td>66.</td>
<td>Insulators.</td>
</tr>
<tr>
<td>67.</td>
<td>Inverters.</td>
</tr>
<tr>
<td>68.</td>
<td>Kattha.</td>
</tr>
<tr>
<td>69.</td>
<td>Kerosene oil sold through PDS.</td>
</tr>
<tr>
<td>70.</td>
<td>Knitting wool.</td>
</tr>
<tr>
<td>71.</td>
<td>Lac &amp; Shellac including paseva, mulamme, button lac and kri.</td>
</tr>
<tr>
<td>72.</td>
<td>Leaf plates and cups - pressed or stitched; zuna used for cleaning.</td>
</tr>
<tr>
<td>73.</td>
<td>Lignite.</td>
</tr>
<tr>
<td>74.</td>
<td>Lime, lime stone, dolomite &amp; other white washing materials not elsewhere mentioned in any other schedule.</td>
</tr>
<tr>
<td>75.</td>
<td>Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.</td>
</tr>
<tr>
<td>76.</td>
<td>List of industrial inputs and packing materials (as mentioned in the Part-C)</td>
</tr>
<tr>
<td>77.</td>
<td>Locks of all kinds, their keys and parts thereof.</td>
</tr>
<tr>
<td>78.</td>
<td>Maize starch, maize gluten, maize germ and oil.</td>
</tr>
<tr>
<td>79.</td>
<td>Medical equipment / devices &amp; implants, contact lens, spectacle frame, lenses, spectacles excluding sungoggles &amp; sunglasses.</td>
</tr>
<tr>
<td>80.</td>
<td>Metal alloys, metal powders, metal pastes of all types &amp; grades &amp; metal scrap other than those falling under declared goods.</td>
</tr>
<tr>
<td>81.</td>
<td>Milk food &amp; milk products including skimmed milk powder, tinned, bottled or packed; flavoured milk; UHT milk; milk powder; baby milk food; khoya/ khoa, paneer, cheese, cream, ghee, butter.</td>
</tr>
<tr>
<td>82.</td>
<td>Mixed PVC stabilizer.</td>
</tr>
<tr>
<td>83.</td>
<td>Moulded plastic footwear; hawai chappal and straps thereof; footwear of all kinds with maximum retail price of Rs. 300.00, or less.</td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>15.</td>
<td>Bearings including plummer blocks, housing for bearing locate rings and covers adopter with dress sleeves locknuts, lock washers clamps and rolling elements.</td>
</tr>
<tr>
<td>16.</td>
<td>Bed sheet, pillow cover &amp; other textile made ups excluding those made on handloom.</td>
</tr>
<tr>
<td>17.</td>
<td>Beech leaves and Tendu leaves.</td>
</tr>
<tr>
<td>18.</td>
<td>Bellings of all kinds.</td>
</tr>
<tr>
<td>20.</td>
<td>Chemical fertilizers, except those which are described in entry no. 26 of the schedule-1, micro-nutrients and also plant growth promoters &amp; regulators, herbicides, rodenticide, insecticide, weedicide and pesticides.</td>
</tr>
<tr>
<td>22.</td>
<td>Bitumen.</td>
</tr>
<tr>
<td>23.</td>
<td>Bone meal, crushed bone, bone sinews, bone grist.</td>
</tr>
<tr>
<td>24.</td>
<td>Buckets made of iron &amp; steel, aluminium, plastic or other materials (except precious materials); other conveyance articles of plastic.</td>
</tr>
<tr>
<td>25.</td>
<td>Candles</td>
</tr>
<tr>
<td>26.</td>
<td>Machinery, equipment, apparatus, tools, moulds, dies and component spare parts, accessories thereof; earth movers.</td>
</tr>
<tr>
<td>27.</td>
<td>Castor oil.</td>
</tr>
<tr>
<td>28.</td>
<td>Centrifugal, monoblock submersible pump sets including hose-collar, hose sockets, hose connector, hose click, hose nipple, foot valve and delta starter for water handling and parts thereof.</td>
</tr>
<tr>
<td>29.</td>
<td>Chemicals including caustic soda, caustic potash, soda ash, bleaching powder, sodium bicarbonate, sodium hydro sulphate, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate; acid slurry, trisodium phosphate, sodium tripoly phosphate, sodium silicate, sodium meta silicate, carboxymethyl cellulose, sodium sulphide, acetic acid, sodium bisulphite, oxalic acid, sodium thiosulphate, sodium sulphite, sodium alginate, benzene citric acid, diethylene glycol, sodium nitrate, hydrogen peroxide, acetaldehyde, pentaerythritol, sodium alpha olefin, sulphonate, sodium formate, chemical components and mixture and all other chemicals not specified elsewhere in this schedule or any other schedule.</td>
</tr>
<tr>
<td>30.</td>
<td>Clay including fire clay, fine china clay and ball clay.</td>
</tr>
<tr>
<td>31.</td>
<td>Coal tar, tar coal and charcoal.</td>
</tr>
<tr>
<td>32.</td>
<td>Coconut in shell &amp; separated kernel of coconut other than kopra.</td>
</tr>
<tr>
<td>33.</td>
<td>Coffee beans &amp; seeds, cocoa pod &amp; beans, green tea leaf &amp; chicory.</td>
</tr>
<tr>
<td>34.</td>
<td>Coir &amp; Coir products excluding coir mattresses.</td>
</tr>
<tr>
<td>35.</td>
<td>Combs.</td>
</tr>
<tr>
<td>38.</td>
<td>Crucibles.</td>
</tr>
<tr>
<td>40.</td>
<td>Iron and steel coal and coke in all its forms, crude oil, pipe and skin (excluding animal hair), liquid petroleum gas for domestic use and jute as defined under section 14 of the Central Sales Tax Act, 1956.</td>
</tr>
<tr>
<td>41.</td>
<td>Drugs &amp; Medicines including vaccines, syringes &amp; dressings, medicated ointments, light liquid paraffin of IP grade.</td>
</tr>
<tr>
<td>42.</td>
<td>All dyes not specified elsewhere in the schedule.</td>
</tr>
<tr>
<td>43.</td>
<td>Edible oils &amp; oilcake.</td>
</tr>
<tr>
<td>44.</td>
<td>Electrodes &amp; welding equipments.</td>
</tr>
<tr>
<td>45.</td>
<td>Embroidery or Zari articles that is to say—lachaka, thapa, gokharu, mi, zari, Katab, salma, dabaka, chumki, gota, sitara, nasgi, kora, badia gizai, including their cutting, waste &amp; garlands of zari; embroidery machines, embroidery needles.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>47.</td>
<td>Feeding bottles &amp; nipples.</td>
</tr>
<tr>
<td>48.</td>
<td>Ferrous &amp; non-ferrous metals &amp; alloys, non-metals, such as aluminium, copper, zinc &amp; extrusions of those.</td>
</tr>
<tr>
<td>49.</td>
<td>Fibres of all types and fibre waste.</td>
</tr>
<tr>
<td>50.</td>
<td>Fireclay, coal ash, coal boiler ash, coal, cinder ash, coal powder, clinker, fly ash.</td>
</tr>
<tr>
<td>51.</td>
<td>Omitted</td>
</tr>
<tr>
<td>52.</td>
<td>Foodgrains including Paddy, Rice, Wheat.</td>
</tr>
<tr>
<td>53.</td>
<td>Glucose.</td>
</tr>
<tr>
<td>54.</td>
<td>Omitted</td>
</tr>
<tr>
<td>55.</td>
<td>Gypsum of all forms &amp; descriptions.</td>
</tr>
<tr>
<td>56.</td>
<td>Hand pumps, spare parts &amp; fittings thereof.</td>
</tr>
<tr>
<td>57.</td>
<td>Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.</td>
</tr>
<tr>
<td>58.</td>
<td>Honey and beehive.</td>
</tr>
<tr>
<td>59.</td>
<td>Hose pipes and fittings thereof.</td>
</tr>
<tr>
<td>60.</td>
<td>Hosiery goods.</td>
</tr>
<tr>
<td>61.</td>
<td>Hurricane lamps, Kerosene lamp / lantern, patromax, glass chimney, accessories, components and parts thereof.</td>
</tr>
<tr>
<td>62.</td>
<td>Rice polish and rice bran.</td>
</tr>
<tr>
<td>63.</td>
<td>I.T products (as mentioned in Part-B) including computers, telephones and parts thereof, cell phones, satellite receivers, DVD, CD, teleprinter and wireless equipment and parts thereof.</td>
</tr>
<tr>
<td>64.</td>
<td>Ice.</td>
</tr>
<tr>
<td>65.</td>
<td>Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibres).</td>
</tr>
<tr>
<td>66.</td>
<td>Insulators.</td>
</tr>
<tr>
<td>67.</td>
<td>Inverters.</td>
</tr>
<tr>
<td>68.</td>
<td>Kattha.</td>
</tr>
<tr>
<td>69.</td>
<td>Kerosene oil sold through PDS.</td>
</tr>
<tr>
<td>70.</td>
<td>Knitting wool.</td>
</tr>
<tr>
<td>71.</td>
<td>Lac &amp; Shellac including paseva, mulamna, button lac and kiri.</td>
</tr>
<tr>
<td>72.</td>
<td>Leaf plates and cups - pressed or stitched; zuri used for cleaning.</td>
</tr>
<tr>
<td>73.</td>
<td>Lignite.</td>
</tr>
<tr>
<td>74.</td>
<td>Lime, lime stone, dolomite &amp; other white washing materials not elsewhere mentioned in any other schedule.</td>
</tr>
<tr>
<td>75.</td>
<td>Linear alky benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.</td>
</tr>
<tr>
<td>76.</td>
<td>List of industrial inputs and packing materials (as mentioned in the Part-C).</td>
</tr>
<tr>
<td>77.</td>
<td>Locks of all kinds, their keys and parts thereof.</td>
</tr>
<tr>
<td>78.</td>
<td>Maize starch, maize gluten, maize germ and oil.</td>
</tr>
<tr>
<td>79.</td>
<td>Medical equipment / devices &amp; implants, contact lens, spectacle frame, lenses, spectacles excluding sunglasses &amp; sunglasses.</td>
</tr>
<tr>
<td>80.</td>
<td>Metal alloys, metal powders, metal pastes of all types &amp; grades &amp; metal scrap other than those falling under declared goods.</td>
</tr>
<tr>
<td>81.</td>
<td>Milk food &amp; milk products including skimmed milk powder, tinned, bottled or packed; flavoured milk; UHT milk; milk powder; baby milk food; khoya/ khoa, paneer, cheese, cream, ghee, butter.</td>
</tr>
<tr>
<td>82.</td>
<td>Mixed PVC stabilizer.</td>
</tr>
<tr>
<td>83.</td>
<td>Moulded plastic footwear; hawai chappal and straps thereof; footwear of all kinds with maximum retail price of Rs. 300.00 or less.</td>
</tr>
<tr>
<td>84.</td>
<td>Napa Slabs (Rough flooring stones) &amp; Shahabad stones.</td>
</tr>
<tr>
<td>85.</td>
<td>Newars and tapes other than cotton and handloom newar.</td>
</tr>
<tr>
<td>86.</td>
<td>Non mechnanized boats used by fisherman.</td>
</tr>
<tr>
<td>87.</td>
<td>Nuts, bolts, screws and fasteners that is to say – hinges, nails, rivets, cotter, cotter pins, staples, panel pins and tools, tel ki kuppi; files used by artisans.</td>
</tr>
<tr>
<td>88.</td>
<td>Oilseeds.</td>
</tr>
<tr>
<td>89.</td>
<td>Ores and minerals.</td>
</tr>
<tr>
<td>90.</td>
<td>Packing cases &amp; packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, Polythene and Hessian based paper; high density polythene fabric based paper and bituminized water proof paper, jute twine; polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, tea chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable drums, or other materials notified by Govt. in this behalf. Explanation: planks, panels, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.</td>
</tr>
<tr>
<td>91.</td>
<td>Palm fatty acid.</td>
</tr>
<tr>
<td>92.</td>
<td>Paper of all kinds (including newsprint when sold to person other than news paper publishers), handmade paper and gum tape, whether meant for writing, printing, copying, packing or for any other purpose excluding cellophane, milling board, duplex board and grey board; plywood, fir, cedar and blockboard, hardware, millstores.</td>
</tr>
<tr>
<td>93.</td>
<td>Paraffin wax or all grade standards other than food grade standard including standard wax and match wax.</td>
</tr>
<tr>
<td>94.</td>
<td>Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings.</td>
</tr>
<tr>
<td>95.</td>
<td>Pizza bread.</td>
</tr>
<tr>
<td>96.</td>
<td>Plastic granules, plastic powder, master batches and scrap.</td>
</tr>
<tr>
<td>97.</td>
<td>Pollution control equipments, instrumental, BOC incubator, COC apparatus, ion analyzer, Air pollution control equipment, filters (fabric filters, bag filters, vacuum filters), electrostatic precipitators, cyclones, wet scrubbers, particle analyzer (SO2, CO, NOx, SOX, hydrocarbons, chlorides, fluoride, etc.), personal samplers, detectors (for grass), high volume sampler, pressure gauges, timer, filter head assembly, pitot tube, sampling train (for ambient/stack air quality monitoring), smoke meter, mist eliminator.</td>
</tr>
<tr>
<td>98.</td>
<td>Polyester &amp; staple fiber yarn.</td>
</tr>
<tr>
<td>100.</td>
<td>Printed materials including diary and calendar.</td>
</tr>
<tr>
<td>101.</td>
<td>Printing ink excluding toner and cartridges.</td>
</tr>
<tr>
<td>102.</td>
<td>Processed or frozen meat, poultry &amp; fish.</td>
</tr>
<tr>
<td>103.</td>
<td>Processed or preserved vegetable &amp; fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink &amp; fruit juice (whether in sealed containers or otherwise).</td>
</tr>
<tr>
<td>104.</td>
<td>Pulp of bamboo, pulp of wood or pulp of raddi paper.</td>
</tr>
<tr>
<td>105.</td>
<td>Rail coaches, engines &amp; wagons and parts thereof.</td>
</tr>
<tr>
<td>106.</td>
<td>Raw cashew.</td>
</tr>
<tr>
<td>107.</td>
<td>Readymade garments; unfilled razai.</td>
</tr>
<tr>
<td>108.</td>
<td>Renewable energy devices &amp; spare parts.</td>
</tr>
<tr>
<td>109.</td>
<td>River sands and grit.</td>
</tr>
<tr>
<td>110.</td>
<td>Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Reclaimed rubber, all grades and qualities, synthetic rubber.</td>
</tr>
<tr>
<td>111.</td>
<td>Safety matches and Handmade safety matches.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>List of IT Products taxed at 4%</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>1.</td>
<td>Word processing machines, Electronic typewriters.</td>
</tr>
<tr>
<td>2.</td>
<td>Microphones, multimedia speakers, headphones, earphones and combined microphone / speaker sets and their parts.</td>
</tr>
<tr>
<td>3.</td>
<td>Telephone answering machines and parts thereof.</td>
</tr>
<tr>
<td>4.</td>
<td>Prepared unrecorded media for sound recording or similar recording or other phenomena including Compact Disc (CD) and Digital Versatile Disc DVD.</td>
</tr>
<tr>
<td>5.</td>
<td>IT software or any media.</td>
</tr>
</tbody>
</table>
84. Napa Slabs (Rough flooring stones) & Shahabad stones.

85. Newars and tapes other than cotton and handloom newar.

86. Non mechanized boats used by fisherman.

87. Nuts, bolts, screws and fasteners that is to say - hinges, nails, rivets, cotter, cotter pins, staples, panel pins and tools; tel ki kuppl; ties used by artisans.

88. Oilseeds.

89. Ores and minerals.

90. Packing cases & packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian board paper, Polythene and Hessian based paper; high density polythene fabric based paper and bituminized water proof paper, jute twine; polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shokks, tea chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable drums, or other materials notified by Govt. in this behalf.

Explanation: planks, penals, battens, when assembled will form tea chest or packing cases will come under packing cases for the purpose of this entry.

91. Palm fatty acid.

92. Paper of all kinds (including newsprint when sold to person other than news paper publishers), handmade paper and gun tape, whether meant for writing, printing, copying, packing or for any other purpose excluding cellophane, mill board, duplex board and grey board; plywood, flushdoor and blockboard, hardwares, millstores.

93. Paraffin wax of all grade standards other than food grade standard including standard wax and match wax.

94. Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes, PVC etc. and fittings.

95. Pizza bread.

96. Plastic granules, plastic powder, master batches and scrap.

97. Pollution control equipments, instrumental -BCC incubator, CO2 apparatus, ion analyzer, Air pollution control equipment -filters (fabric filters, bag filters, vacuum filters), electrostatic precipitators, cyclones, wet scrubbers, particle analyzer (SO2, CO, NOx, SOx, hydrocarbons, chlorine, fluorine, etc.), personal samplers, detectors (for grass), high volume sampler, pressure gauges, timer, filter head assembly, pilot tube, sampling train (for ambient stack air quality monitoring), smoke meter, mist eliminator.

98. Polyester & staple fiber yarn.


100. Printed materials including diary and calendar.

101. Printing ink excluding toner and cartridges.

102. Processed or frozen meat, poultry & fish.

103. Processed or preserved vegetable & fruits including fruit jams, jelly, pickle, fruit squash, paste, fruit drink & fruit juice (whether in sealed containers or otherwise).

104. Pulp of bamboo, pulp of wood or pulp of raddi paper.

105. Rail coaches, engines & wagons and parts thereof.

106. Raw cashew.

107. Ready made garments; unfilled razai.

108. Renewable energy devices & spare parts.

109. River sands and grit.

110. Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Reclaimed rubber, all grades and qualities, synthetic rubber.

111. Safety matches and Handmade safety matches.
112. Sewing machine, its parts & accessories.
113. Ship & other water vessels.
114. Silk fabrics excluding handloom silk fabric, not covered under Schedule-1.
115. Solvent oils other than organic solvent oil, oil based washing soap other than detergent and toilet soap.
116. Spices and condiments of all kinds including cumin seeds, turmeric, ajwine, haldi, channa, hing, methi, sarth, keburiyi, saurf, khatai, arunchar, long-patta, dal-chini, tejpatta, javiri, jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch, ararole, mushroom, khumbi and guchhi, gola, goley ka burada, selu naria, til, rai, postmadana, mangal of all kinds, kesar, dry fruits, soyabean bari and soyabean mungauri.
117. Sports goods excluding apparatus and footwear.
118. Starch, sago and sabudana.
119. Narrow woven fabrics, Non-woven fabrics, Cotton Coated fabrics.
120. Tamarind seeds and tamarind powder.
121. Tarpaulin.
122. Tea.
123. Tools, aari and kanni used by carpenter and masons.
124. Toys excluding electronic toys.
125. Tractors, tractor trolley, Harvesters & attachments & parts thereof; tractor tyres and tubes.
126. Transformers.
127. Transmission wire & towers, telecom tower.
128. Umbrella except garden umbrella and parts thereof.
129. Used motor vehicles.
130. Vanaspati (Hydrogenated Vegetable Oil).
131. Vegetable oil including gingili oil and bran oil.
132. Wet dates.
133. Windmill for water pumping and for generation of electricity.
134. Wooden crates.
135. Writing ink.
136. Writing instruments, geometry boxes, colour boxes, crayons & pencils, sharpeners, scale and eraser; scientific, mathematical survey, mechanical drawing, biological instruments & apparatus.
137. Sweetmeat, namkeen and sugar products, bura, kuliya, rewari and gazak.
139. Khandsand.
140. All other declared goods.

**PART-B**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>List of IT Products taxed at 4%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Word processing machines, Electronic typewriters.</td>
</tr>
<tr>
<td>2.</td>
<td>Microphones, multimedia speakers, headphones, earphones and combined microphone / speaker sets and their parts.</td>
</tr>
<tr>
<td>3.</td>
<td>Telephone answering machines and parts thereof.</td>
</tr>
<tr>
<td>4.</td>
<td>Prepared unrecorded media for sound recording or similar recording or other phenomena including Compact Disc (CD) and Digital Versatile Disc DVD.</td>
</tr>
<tr>
<td>5.</td>
<td>IT software or any media.</td>
</tr>
</tbody>
</table>
6. Transmission apparatus other than apparatus for radio or T.V. broadcasting.  
   Transmission apparatus incorporating reception apparatus, digital still image video cameras.
7. Radio communication receivers, Radio Pagers.
8. Aerials, antennas and parts.
9. LCD panels, LED panels and parts.
10. Electrical capacitors, fixed, variable and parts.
11. Electronic calculators.
12. Electrical resistors (including rheostats and potentiometers) other than heating resistors.
13. Printed Circuit boards.
15. DATA / Graphic display Tubes; TV parts, Picture tubes and parts thereof.
16. Diodes, transistors and similar semi-conductor device; photo sensitive semi-conductor devices, including photo voltaic cells whether or not assembled in modules or made up in to panels; light emitting diodes; mounted piezo-electric crystals.
17. Electronic Integrated Circuits and Micro-assemblies.
18. Signal Generators and parts.
20. Optical fibre and optical fibre bundles and joining kits and joining materials thereof.
21. Liquid Crystal Devices, flat panel display devices and parts thereof.
22. Computer systems and peripherals, Electronic Diaries.
23. Cathode ray oscilloscopes, Spectrum analyzers, Cross talk meters, gain measuring instruments, distortion factor meters, psophometres, network and logic analyzers and Signal analyzers.
25. Uninterrupted Power Supply (UPS) device and parts thereof.
26. Permanent magnets and articles intended to become permanent magnet (ferrites).
27. Electrical apparatus for line telephony or line telegraphy including line telephone sets with cordless handsets and tele-communication apparatus for carriage-current line system or for digital line system; video phones.
29. Omitted

### PART-C

<table>
<thead>
<tr>
<th>S.No.</th>
<th>List of Industrial Inputs taxed at 4%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Animal (including fish) fats and oils, crude, refined or purified.</td>
</tr>
<tr>
<td>2.</td>
<td>Glycerol, Crude, Glycerol Waters and Glycerol lyes.</td>
</tr>
<tr>
<td>3.</td>
<td>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</td>
</tr>
<tr>
<td>4.</td>
<td>Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified; imedible mixtures or preparations of fats and oils of this chapter.</td>
</tr>
<tr>
<td>5.</td>
<td>Liquid glucose (non medicinal), Dextrose Syrup.</td>
</tr>
<tr>
<td>6.</td>
<td>Omitted</td>
</tr>
<tr>
<td>7.</td>
<td>Sulphur, Barites.</td>
</tr>
<tr>
<td>8.</td>
<td>Manganese ores and concentrates including ferruginous manganese ores and concentrates with a manganese content of 26% or more, calculated on the dry weight.</td>
</tr>
<tr>
<td>9.</td>
<td>Copper ores and concentrates.</td>
</tr>
<tr>
<td>10.</td>
<td>Nickel ores and concentrates.</td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>11.</td>
<td>Cobalt ores and concentrates.</td>
</tr>
<tr>
<td>12.</td>
<td>Aluminium ores and concentrates.</td>
</tr>
<tr>
<td>13.</td>
<td>Lead ores and concentrates.</td>
</tr>
<tr>
<td>14.</td>
<td>Zinc ores and concentrates.</td>
</tr>
<tr>
<td>15.</td>
<td>Tin ores and concentrates.</td>
</tr>
<tr>
<td>16.</td>
<td>Chromium ores and concentrates.</td>
</tr>
<tr>
<td>17.</td>
<td>Tungsten ores and concentrates.</td>
</tr>
<tr>
<td>18.</td>
<td>Uranium or Thorium ores and concentrates.</td>
</tr>
<tr>
<td>19.</td>
<td>Molybdenum ores and concentrates.</td>
</tr>
<tr>
<td>20.</td>
<td>Titanium ores and concentrates.</td>
</tr>
<tr>
<td>21.</td>
<td>Niobium, tantalum, vanadium or zirconium ores and concentrates.</td>
</tr>
<tr>
<td>22.</td>
<td>Precious metal ores and concentrates.</td>
</tr>
<tr>
<td>23.</td>
<td>Other ores and concentrates.</td>
</tr>
<tr>
<td>24.</td>
<td>Granulated slag (slag sand) from the manufacture of iron or steel.</td>
</tr>
<tr>
<td>25.</td>
<td>Ground granulated blast-furnace slag (GGBS).</td>
</tr>
<tr>
<td>27.</td>
<td>Toluene.</td>
</tr>
<tr>
<td>28.</td>
<td>Xylene.</td>
</tr>
<tr>
<td>29.</td>
<td>Naphthalene.</td>
</tr>
<tr>
<td>30.</td>
<td>Phenols.</td>
</tr>
<tr>
<td>31.</td>
<td>Creosote oils.</td>
</tr>
<tr>
<td>32.</td>
<td>Mixed Xylene.</td>
</tr>
<tr>
<td>33.</td>
<td>Sulphanilene.</td>
</tr>
<tr>
<td>34.</td>
<td>Normal Paraffin and paraffin wax.</td>
</tr>
<tr>
<td>35.</td>
<td>Fluorine, Chlorine, Bromine and Iodine.</td>
</tr>
<tr>
<td>36.</td>
<td>Sulphur, sublimed or precipitated; colloidal sulphur.</td>
</tr>
<tr>
<td>37.</td>
<td>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</td>
</tr>
<tr>
<td>38.</td>
<td>Hydrogen, rare gases and oxygen gas.</td>
</tr>
<tr>
<td>39.</td>
<td>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</td>
</tr>
<tr>
<td>40.</td>
<td>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</td>
</tr>
<tr>
<td>41.</td>
<td>Sulphuric acid and anhydrides thereof; Oleum.</td>
</tr>
<tr>
<td>42.</td>
<td>Nitric acid; sulphonitic acids.</td>
</tr>
<tr>
<td>43.</td>
<td>Diphosphorus pentaoxide; phosphoric and polyphosphoric acids.</td>
</tr>
<tr>
<td>44.</td>
<td>Oxides of boron; boric acids.</td>
</tr>
<tr>
<td>45.</td>
<td>Other organic acids and other inorganic compounds of non-metal.</td>
</tr>
<tr>
<td>46.</td>
<td>Halides and halide oxides of non-metals.</td>
</tr>
<tr>
<td>47.</td>
<td>Sulphides of non-metals; commercial phosphorus trisulphide.</td>
</tr>
<tr>
<td>48.</td>
<td>Ammonia, anhydrous or in aqueous solution.</td>
</tr>
<tr>
<td>49.</td>
<td>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</td>
</tr>
<tr>
<td>50.</td>
<td>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium.</td>
</tr>
<tr>
<td>51.</td>
<td>Zinc oxide, zinc peroxide.</td>
</tr>
<tr>
<td>52.</td>
<td>Aluminium hydroxide, aluminium carbonates.</td>
</tr>
<tr>
<td>53.</td>
<td>Chromium oxides and hydroxides.</td>
</tr>
<tr>
<td>54.</td>
<td>Manganese oxides.</td>
</tr>
<tr>
<td>55.</td>
<td>Iron oxides and hydroxides.</td>
</tr>
<tr>
<td>56.</td>
<td>Cobalt oxides and hydroxides; commercial cobalt oxides.</td>
</tr>
<tr>
<td>57.</td>
<td>Titanium oxide.</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>58</td>
<td>Lead oxides, Read lead and Orange lead.</td>
</tr>
<tr>
<td>59</td>
<td>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</td>
</tr>
<tr>
<td>60</td>
<td>Fluorides; fluorosilicates, fluoroaluminates and other complex fluoride salts.</td>
</tr>
<tr>
<td>61</td>
<td>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</td>
</tr>
<tr>
<td>62</td>
<td>Bleach liquid, Bleaching powder, sodium hypochlorides, sodium chloride.</td>
</tr>
<tr>
<td>63</td>
<td>Chlorates and Perchlorates; Bromates and Perbromates, iodates and periodates.</td>
</tr>
<tr>
<td>64</td>
<td>Sulphides; Polysulphides.</td>
</tr>
<tr>
<td>65</td>
<td>Dithionites and sulphonylates.</td>
</tr>
<tr>
<td>66</td>
<td>Sulphites; thiosulphates.</td>
</tr>
<tr>
<td>67</td>
<td>Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Amonium alum, potash alum and ferric alum, Manganese sulphate, Stontium sulphate.</td>
</tr>
<tr>
<td>68</td>
<td>Basic Chromium Sulphate, sodium sulphate, Magnesium sulphate, Ferrous sulphate.</td>
</tr>
<tr>
<td>69</td>
<td>Nitrites; nitrates.</td>
</tr>
<tr>
<td>70</td>
<td>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates, Sodium Tripolyphosphate, Trisodium phosphate.</td>
</tr>
<tr>
<td>71</td>
<td>Carbonates; percarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbonate, polycarbonates.</td>
</tr>
<tr>
<td>72</td>
<td>Cyanides, cyanide oxides and complex cyanides.</td>
</tr>
<tr>
<td>73</td>
<td>Fulminates, cyanates and thiocyanates.</td>
</tr>
<tr>
<td>74</td>
<td>Silicates, commercial alkali metal, silicates of sodium, sodium metasilicates, sodium metasilicates of potassium, Magnesium Trisilicate.</td>
</tr>
<tr>
<td>75</td>
<td>Borates; perborates (perborates).</td>
</tr>
<tr>
<td>76</td>
<td>Sodium dichromate.</td>
</tr>
<tr>
<td>77</td>
<td></td>
</tr>
<tr>
<td>78</td>
<td>Potassium dichromate.</td>
</tr>
<tr>
<td>79</td>
<td>Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</td>
</tr>
<tr>
<td>80</td>
<td>Isotopes other than those of heading No. 28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined.</td>
</tr>
<tr>
<td>81</td>
<td>Compounds, inorganic or organic, of rare earth metals, of yttrium or of scandium or of mixtures of these metals.</td>
</tr>
<tr>
<td>82</td>
<td>Hydrogen peroxide, whether or not solidified with urea.</td>
</tr>
<tr>
<td>83</td>
<td>Phosphides, whether or not chemically defined, excluding ferrophosphorus.</td>
</tr>
<tr>
<td>84</td>
<td>Silicon carbide.</td>
</tr>
<tr>
<td>85</td>
<td>Calcium carbides.</td>
</tr>
<tr>
<td>86</td>
<td>Hydrides, azides, ciliidides and Lidides.</td>
</tr>
<tr>
<td>87</td>
<td>Cyclic Hydrocarbons.</td>
</tr>
<tr>
<td>88</td>
<td>Halogenated derivatives of Hydrocarbons.</td>
</tr>
<tr>
<td>89</td>
<td>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</td>
</tr>
<tr>
<td>90</td>
<td>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
</tr>
<tr>
<td>91</td>
<td>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
</tr>
<tr>
<td>92</td>
<td>Phenols; Phenol-Alcohols and their derivatives.</td>
</tr>
<tr>
<td>93</td>
<td>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</td>
</tr>
<tr>
<td>94</td>
<td>Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
</tr>
<tr>
<td>95.</td>
<td>Epoxides, epoxycarboxyls, epoxycarboxylic acids and epoxycarboxylic esters, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>96.</td>
<td>Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>97.</td>
<td>Aldehydes, whether or not with other oxygen function: cyclic polymers of aldehydes; paraformaldehyde.</td>
</tr>
<tr>
<td>98.</td>
<td>Halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>99.</td>
<td>Acatins, Cyclohexanone, diaceton alcohols and others.</td>
</tr>
<tr>
<td>100.</td>
<td>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>101.</td>
<td>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>102.</td>
<td>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>103.</td>
<td>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>104.</td>
<td>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>105.</td>
<td>Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosoated derivatives.</td>
</tr>
<tr>
<td>106.</td>
<td>Amine-function compounds and derivatives and salts.</td>
</tr>
<tr>
<td>107.</td>
<td>Oxygen-function amino-compounds.</td>
</tr>
<tr>
<td>108.</td>
<td>Quaternary ammonium salts and hydroxides; lecithins and other phospholipids.</td>
</tr>
<tr>
<td>109.</td>
<td>Carboxyamide-function compounds; amide-function compounds of carbonic acid.</td>
</tr>
<tr>
<td>110.</td>
<td>Carboxyamide-function compound (including saccharin and its salts) and imine-function compounds.</td>
</tr>
<tr>
<td>111.</td>
<td>Nitrile-function compounds.</td>
</tr>
<tr>
<td>112.</td>
<td>Diaz-,azo- or azoxy-compounds.</td>
</tr>
<tr>
<td>113.</td>
<td>Organic derivatives of hydrazine or of hydroxylamine.</td>
</tr>
<tr>
<td>114.</td>
<td>Compounds with other nitrogen function.</td>
</tr>
<tr>
<td>115.</td>
<td>Organo-sulphur compounds.</td>
</tr>
<tr>
<td>116.</td>
<td>Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their Derivatives.</td>
</tr>
<tr>
<td>117.</td>
<td>Heterocyclic compounds with oxygen heteroatom(s) only.</td>
</tr>
<tr>
<td>118.</td>
<td>Heterocyclic compounds with nitrogen heteroatom(s) only.</td>
</tr>
<tr>
<td>119.</td>
<td>Nucleic acids and their salts; other heterocyclic compounds.</td>
</tr>
<tr>
<td>120.</td>
<td>Sulphonamides.</td>
</tr>
<tr>
<td>121.</td>
<td>Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.</td>
</tr>
<tr>
<td>122.</td>
<td>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</td>
</tr>
<tr>
<td>123.</td>
<td>Ethylene Diamine Tetra Acetic Acid, Nitrilo Triacetic Acid and their Derivatives.</td>
</tr>
<tr>
<td>124.</td>
<td>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives excluding catechu or gambir.</td>
</tr>
<tr>
<td>125.</td>
<td>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambir.</td>
</tr>
<tr>
<td>126.</td>
<td>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), preparations based on colouring matter of vegetable or animal origin excluding catechu or gambir.</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>-------------</td>
</tr>
<tr>
<td>127</td>
<td>Synthetic organic-colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</td>
</tr>
<tr>
<td>128</td>
<td>Colour lakes; preparations based on colour lakes.</td>
</tr>
<tr>
<td>129</td>
<td>Pigments, inorganic products of a kind used as luminophores, Ultramarine and preparations, Lithophone and other pigments and preparations based on zinc sulphide.</td>
</tr>
<tr>
<td>130</td>
<td>Red oxide, Bronze powder.</td>
</tr>
<tr>
<td>131</td>
<td>Master Batches, other colouring matter including ultra marine blue.</td>
</tr>
<tr>
<td>132</td>
<td>Paint pigments and all their derivatives.</td>
</tr>
<tr>
<td>133</td>
<td>Glass frit and other glass, in the form of powder, granules or flakes.</td>
</tr>
<tr>
<td>134</td>
<td>Prepared driers.</td>
</tr>
<tr>
<td>135</td>
<td>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms (for example bales).</td>
</tr>
<tr>
<td>136</td>
<td>Silicon surfactant, non-ionic, Sulphonated or sulphated oxide, Chlorine castor oil.</td>
</tr>
<tr>
<td>137</td>
<td>Artificial waxes and prepared waxes.</td>
</tr>
<tr>
<td>138</td>
<td>Casein, caseinates and other Casein derivatives, casein glues.</td>
</tr>
<tr>
<td>139</td>
<td>Enzymes; prepared enzymes not elsewhere specified or included.</td>
</tr>
<tr>
<td>140</td>
<td>Chemical preparations for photographic uses (other than varnishes, glues, adhesives, &amp; similar preparations).</td>
</tr>
<tr>
<td>141</td>
<td>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</td>
</tr>
<tr>
<td>142</td>
<td>Activated carbon; activated natural mineral products; animal black, including spent animal black.</td>
</tr>
<tr>
<td>143</td>
<td>Residues from the manufacture of wood pulp, whether or not concentrated, desugared, or chemically treated, including lignin sulphonates, but excluding tall oil.</td>
</tr>
<tr>
<td>144</td>
<td>Gums and turpentine oil.</td>
</tr>
<tr>
<td>145</td>
<td>Resin and resin acids, and derivatives thereof; resin spirit and resin oils; rosin gums.</td>
</tr>
<tr>
<td>146</td>
<td>Wood tar, wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on resin, resin acids or on vegetable pitch.</td>
</tr>
<tr>
<td>147</td>
<td>Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.</td>
</tr>
<tr>
<td>148</td>
<td>Sodium pentachlorophenate.</td>
</tr>
<tr>
<td>149</td>
<td>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</td>
</tr>
<tr>
<td>150</td>
<td>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics, upper &amp; lower of shoes, sole, felt, shoe laces.</td>
</tr>
<tr>
<td>151</td>
<td>Reducers and blanket wash / roller wash used in the printing industry; rubber blankets.</td>
</tr>
<tr>
<td>152</td>
<td>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</td>
</tr>
<tr>
<td>153</td>
<td>Mixed alkyl benzenes and mixed alkyl naphthalenes.</td>
</tr>
<tr>
<td>154</td>
<td>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</td>
</tr>
<tr>
<td>155</td>
<td>Industrial monocarboxylic fatty acids: acid oils from refining; industrial fatty alcohols, soap stock.</td>
</tr>
<tr>
<td>156</td>
<td>Retarders used in the printing industry.</td>
</tr>
<tr>
<td>157</td>
<td>Polymers of ethylene in primary forms.</td>
</tr>
<tr>
<td>158</td>
<td>Polymers of propylene or of other olefins, in primary forms.</td>
</tr>
<tr>
<td>159</td>
<td>Polymers of styrene, in primary forms.</td>
</tr>
<tr>
<td>160</td>
<td>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</td>
</tr>
<tr>
<td>161.</td>
<td>Polymers of vinyl acetate or of other vinyl esters in primary forms; other vinyl polymers in primary forms.</td>
</tr>
<tr>
<td>162.</td>
<td>Acrylic polymers in primary forms.</td>
</tr>
<tr>
<td>163.</td>
<td>Polycarbonates, other polyethers and epoxide resins, in primary forms, polycarbonates, polyurethanes.</td>
</tr>
<tr>
<td>164.</td>
<td>Polyamides in primary forms.</td>
</tr>
<tr>
<td>165.</td>
<td>Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.</td>
</tr>
<tr>
<td>166.</td>
<td>Silicones in primary forms.</td>
</tr>
<tr>
<td>167.</td>
<td>Petroleum resin, coumarone-indene resin, polystyrene, polysulphides, polysulphones.</td>
</tr>
<tr>
<td>168.</td>
<td>Cellulose and its chemical derivatives, and cellulose ethers, not elsewhere specified or included in primary forms.</td>
</tr>
<tr>
<td>169.</td>
<td>Natural polymers (for example, alginate acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included in primary forms.</td>
</tr>
<tr>
<td>170.</td>
<td>Ion-exchangers based on polymers.</td>
</tr>
<tr>
<td>171.</td>
<td>Self adhesive plates, sheets, film, foil, tape, strip of plastic whether or not in rolls.</td>
</tr>
<tr>
<td>172.</td>
<td>Other plates, sheets, film, foil and strips of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not, pre-sensitised aluminium plate, litho film used in printing.</td>
</tr>
<tr>
<td>173.</td>
<td>Thermocol.</td>
</tr>
<tr>
<td>174.</td>
<td>Articles for the packing of goods of plastics, namely, crates, containers, carboys, bottles, jars, jerry cans and their stoppers, bags, caps of plastic but not including insulated wares, natural rubber, belting, gutta percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips, synthetic rubber and fuses derived from oils in primary forms or in plates, sheets or strip, mixtures of any product, reclaimed rubber in primary forms or in plates, sheets or strip, compounded rubber unvulcanized in primary forms or in plates, sheets or strip.</td>
</tr>
<tr>
<td>175.</td>
<td>Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials.</td>
</tr>
<tr>
<td>176.</td>
<td>Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags and other packing containers, of paper, paperboard.</td>
</tr>
<tr>
<td>177.</td>
<td>Paper printed labels and paperboard printed labels.</td>
</tr>
<tr>
<td>178.</td>
<td>Paper self adhesive tape and printed wrappers used for packing.</td>
</tr>
<tr>
<td>179.</td>
<td>Polyester textured yarn.</td>
</tr>
<tr>
<td>180.</td>
<td>Yarn of Polyesters, partially oriented.</td>
</tr>
<tr>
<td>181.</td>
<td>Sacks and bags of jute or textile.</td>
</tr>
<tr>
<td>182.</td>
<td>Carboys, bottles, jars, phials of glass, of a kind, used for the packing goods, stoppers, lids and other closures, of glass.</td>
</tr>
<tr>
<td>183.</td>
<td>Glass fibers (including glass wool and glass filaments) and articles thereof (for example: yarn, w.g. ten fabrics), whether or not impregnated, coated, covered or laminated with plastics or varnish.</td>
</tr>
<tr>
<td>184.</td>
<td>Ferro alloys.</td>
</tr>
<tr>
<td>185.</td>
<td>Aseptic packaging aluminium foil of thickness less than 0.2 mm and backed by paper and LDPE.</td>
</tr>
<tr>
<td>186.</td>
<td>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</td>
</tr>
<tr>
<td>187.</td>
<td>Polymer of Styrene-polyethylene or Expandable Polystyrene.</td>
</tr>
<tr>
<td>190.</td>
<td>Copper Clad sheets (PCB Sheets) for Printed circuit boards.</td>
</tr>
<tr>
<td>191.</td>
<td>Strings for Musical Instruments.</td>
</tr>
<tr>
<td>192.</td>
<td>Purified Terephthalic acid.</td>
</tr>
<tr>
<td>193.</td>
<td>Expandable Polyethylene or Polystyrene of styrene.</td>
</tr>
<tr>
<td>194.</td>
<td>Zinc Oxide.</td>
</tr>
<tr>
<td>195.</td>
<td>Jute Yarn, Jute Cloth, Jute wine and jute sheets.</td>
</tr>
<tr>
<td>196.</td>
<td>LLDPE/LDPE/HDPE, PPI/HDPE Woven sacks, PPI/HDPE Fabrics; HDPE masquito net.</td>
</tr>
<tr>
<td>197.</td>
<td>Refractory monolithic.</td>
</tr>
<tr>
<td>198.</td>
<td>PVA Copolymer.</td>
</tr>
<tr>
<td>199.</td>
<td>CNSL, cardanol &amp; Alkylid resins.</td>
</tr>
<tr>
<td>200.</td>
<td>Hessian cloth and sheets.</td>
</tr>
<tr>
<td>201.</td>
<td>Metal containers.</td>
</tr>
<tr>
<td>202.</td>
<td>Sodium sulphate.</td>
</tr>
<tr>
<td>203.</td>
<td>Pine Oil, Terpeneol.</td>
</tr>
<tr>
<td>204.</td>
<td>Camphor.</td>
</tr>
<tr>
<td>205.</td>
<td>Micro cellular sheets, Banwar sheets &amp; Hawai straps.</td>
</tr>
<tr>
<td>206.</td>
<td>Woven Label Tapes.</td>
</tr>
<tr>
<td>207.</td>
<td>Wooden Crates, Tea chests; VIneer.</td>
</tr>
<tr>
<td>208.</td>
<td>Polymers of VEnyl Acetate and Poly VEnyl acetate Emulsion.</td>
</tr>
<tr>
<td>209.</td>
<td>Empty cylinders of LPG.</td>
</tr>
<tr>
<td>210.</td>
<td>Aluminium ingots and aluminium wire, rods.</td>
</tr>
<tr>
<td>211.</td>
<td>Butadine.</td>
</tr>
<tr>
<td>212.</td>
<td>Caprolactum; DMT, MEG.</td>
</tr>
<tr>
<td>213.</td>
<td>Di-ethylene glycol, Mono-ethylene glycol, Tri-ethylene glycol, ethylene glycole, heavy ethylene glycol.</td>
</tr>
<tr>
<td>214.</td>
<td>Ethylene oxide.</td>
</tr>
<tr>
<td>215.</td>
<td>Ethylene, propylene.</td>
</tr>
<tr>
<td>216.</td>
<td>Flexible plain films.</td>
</tr>
<tr>
<td>217.</td>
<td>Methanol.</td>
</tr>
<tr>
<td>218.</td>
<td>Polyethylene terephthalate chips.</td>
</tr>
<tr>
<td>219.</td>
<td>Sheets, circles and ingots of zinc, brass and copper.</td>
</tr>
<tr>
<td>220.</td>
<td>Buttons, elastic, zip, zip fastners, foams, nylon tape, lace and zipper.</td>
</tr>
<tr>
<td>221.</td>
<td>Sheets of polyurethane foam.</td>
</tr>
<tr>
<td>222.</td>
<td>Railway switches, crossings, switch expansion joints, steel turnout, sleepers, fish plate, steel clips, track bolts and nuts, elastic rail clips and railway signal, signaling equipments and accessories and parts thereof.</td>
</tr>
<tr>
<td>223.</td>
<td>Glass shell, lead glass tubes, filaments, moly wire, lead in wire, caps, demet wires, solder wire, Crapping cement.</td>
</tr>
<tr>
<td>224.</td>
<td>Scrap of plastic, glass and metals, and broken glass.</td>
</tr>
<tr>
<td>225.</td>
<td>Flavouring essences, synthetic essential oil.</td>
</tr>
<tr>
<td>226.</td>
<td>Red lead, linahge and grey oxide.</td>
</tr>
<tr>
<td>227.</td>
<td>Sodium petroleum sulphonate, calcium petroleum sulphonate.</td>
</tr>
<tr>
<td>228.</td>
<td>Acids sludge.</td>
</tr>
<tr>
<td>229.</td>
<td>Silicon steel stamping, hollow porcelain bushings, grinding wheel.</td>
</tr>
<tr>
<td>230.</td>
<td>Insulating papers and boards, insulating fabric tape and sheets.</td>
</tr>
<tr>
<td>231.</td>
<td>Petroleum jelly IP.</td>
</tr>
<tr>
<td>232.</td>
<td>Lay-flat tube.</td>
</tr>
<tr>
<td>233.</td>
<td>Polythene bags, plastic bags, pouches and closures.</td>
</tr>
<tr>
<td>234.</td>
<td>Micro cellular sheets and banner sheets.</td>
</tr>
<tr>
<td>235.</td>
<td>Resins, terpene chemicals like pine oil, depentine, DD, Turpentine, terpaned, Camphor.</td>
</tr>
</tbody>
</table>
| 236 | Electrical goods, i.e. Winding wires and strips, Switches, selector switches, fuse-switches, unit up to 15 amps. and not in enclosure, Contactors, auxiliary contactors, contact blocks, Control gears and starters, ammeter, Kwh meter, voltmeter, Insulating materials, Insulator, jointing materials, Circuit Breakers, HRC fuse, thermostat, programmable logic controller, timers, switch boards, panel boards, distribution boards, control panels, motor control center; power control center, bus duct, burner control cubicle, control desk, push button station, local control station, kiosk, feeder pillar, SMPS, Electrical relays and single phasing preventor and timers, overhead transmission line materials including components, accessories and spare parts thereof.

| 237 | Purified terephthalic acid.

| 238 | Articles of metals, namely boxes, cases, crates, containers and their stoppers, caps, lids of metal used for packing of goods (but not including insulated wires).

| 239 | Atta chakki patthar.

| 240 | Polyester staple fiber and polyester staple fiber filament and polyester fiber waste.

| 241 | China clay.

| 242 | Rubber processed oil.

| 243 | Liquified chlorine.

| 244 | Petroleum coke.

| 245 | Laterite.

| 246 | Silica sand.

| 247 | Red Ocher.

| 248 | Felsphar.

| 249 | Hydrated Lime.

| 250 | Quartz powder.

| 251 | Sodium Hypo Chlorite.

| 252 | Carbon touchup electrode.

| 253 | Carbon catalyst.

| 254 | Acetylene Gas.

| 255 | Mentha oil, dementhalised oil and menthol.

| 256 | Soapstone powder.

| 257 | Hydro sulphite of soda.

| 258 | Sodium bi-carbonate.

| 259 | Dyes & Dyeingstuffs excluding following - paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesive.

| 260 | Gwar, gwar refined dal or split, gwar gum powder, and punwad.

| 261 | Threads including fire resistance thread.

| 262 | Wooden Heel.

| 263 | Antisetic Insole.

| 264 | Barley Malt, molasses, yeast, gel (cake improver), bread improver, bakery mix, baking powder.

| 265 | P.U. Foam sheet.

| 266 | Stainless steel ingots, billets, blooms, flats, flat bars, plates and circles, mild Steel Sheets, stainless steel wire, wire rod, round, brightbar, sheet and plate.

| 267 | Ketones and Quinones, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.

| 268 | Buffing goods and polishing materials.

| 269 | Rubber rolls and polishers.

| 270 | Such other goods as the State Govt. may by notification specify.
### SCHEDULE-III

[See clause (b) of sub-section-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2008]

<table>
<thead>
<tr>
<th>Sl. no.</th>
<th>Name and description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Gold, silver and other precious metals; Articles of gold, silver and precious metals including jewellery made of gold, silver and precious metals.</td>
</tr>
<tr>
<td>2</td>
<td>Precious and semi precious stones such as diamonds, emeralds, rubies, pearls and sapphires whether they are sold loose or as forming part of any article in which they are set.</td>
</tr>
<tr>
<td>3</td>
<td>Bullion and species.</td>
</tr>
<tr>
<td>4</td>
<td>Pulses (both whole or split).</td>
</tr>
</tbody>
</table>

### SCHEDULE-IV

[See clause (c) of sub-section-(1) of section-4 of the Uttar Pradesh Value Added Tax Act, 2008]

<table>
<thead>
<tr>
<th>Sl.no.</th>
<th>Name and description of goods</th>
<th>Point of Tax</th>
<th>Rate of Tax %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Spirits and Spirituous liquors of all kinds including Alcohol, as defined under the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 but excluding country liquors.</td>
<td>M or l</td>
<td>32.5%</td>
</tr>
<tr>
<td>2</td>
<td>Omitted</td>
<td>deleted</td>
<td>deleted</td>
</tr>
<tr>
<td>3</td>
<td>Omitted</td>
<td>deleted</td>
<td>deleted</td>
</tr>
<tr>
<td>4</td>
<td>Arms &amp; ammunition.</td>
<td>M or l</td>
<td>20%</td>
</tr>
<tr>
<td>5</td>
<td>Petrol.</td>
<td>M or l</td>
<td>26%</td>
</tr>
<tr>
<td>6(a)</td>
<td>Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner.</td>
<td>M or l</td>
<td>4%</td>
</tr>
<tr>
<td>6(b)</td>
<td>Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 in cases other than those described in serial no. 6(a).</td>
<td>M or l</td>
<td>21%</td>
</tr>
<tr>
<td>7</td>
<td>Aviation turbine fuel (Duty paid) or aviation turbine fuel (bonded)</td>
<td>M or l</td>
<td>20%</td>
</tr>
<tr>
<td>8</td>
<td>Aviation Gasoline (Duty paid) or Aviation Gasoline (Bonded)</td>
<td>M or l</td>
<td>20%</td>
</tr>
<tr>
<td>9(a)</td>
<td>Furnace oil including residual furnace oil when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner.</td>
<td>M or l</td>
<td>4%</td>
</tr>
<tr>
<td>9(b)</td>
<td>Furnace oil including residual furnace oil in cases other than those described in serial no. 9(a).</td>
<td>M or l</td>
<td>20%</td>
</tr>
<tr>
<td>10(a)</td>
<td>Natural gas other than Compressed Natural Gas {CNG} when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner.</td>
<td>M or l</td>
<td>4%</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Description</td>
<td>Rate (%)</td>
<td>Tax Classification</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>-------------------</td>
</tr>
<tr>
<td>10(b)</td>
<td>Natural gas other than Compressed Natural Gas (CNG) in cases other than those described in serial no. 10(a).</td>
<td>20%</td>
<td>M or I</td>
</tr>
<tr>
<td>11(a)</td>
<td>Naphtha when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner.</td>
<td>4%</td>
<td>M or I</td>
</tr>
<tr>
<td>11(b)</td>
<td>Naphtha in cases other than those described in serial no. 11(a).</td>
<td>20%</td>
<td>M or I</td>
</tr>
<tr>
<td>12</td>
<td>Bhang.</td>
<td>32.5%</td>
<td>M or I</td>
</tr>
<tr>
<td>13</td>
<td>Opium.</td>
<td>32.5%</td>
<td>M or I</td>
</tr>
</tbody>
</table>

**SCHEDULE-V**

[See clause (d) of sub-section (1) of section 4 of the Uttar Pradesh Value Added Tax Act, 2008]

List of goods taxed at 12.5%

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>All goods except goods mentioned or described in Schedule-I, Schedule-II, Schedule-III and Schedule-IV of this Act</td>
</tr>
</tbody>
</table>
STATEMENT OF OBJECTS AND REASONS

Under the Uttar Pradesh Trade Tax Act, 1948 tax on sale or purchase of goods other than newspapers was levied and collected under the single point tax levy system. Generally the dealer, who made sale or purchase of goods inside the State, was liable to pay tax under the said Act. The scheme provided for levy of tax ad valorem: At the first point of sale or purchase, turnover base was low in comparison to turnover base at the last point of sale. This was because of value addition due to labour, services and margin of profits during journey of goods from first point to the last point of sale. During normal course of business there always remained goods with manufacturers or traders as running stocks. In case goods were purchased from within the State, a part of working capital was held up in such stocks. A manufacturer had to pay tax on inputs as well as on outputs. The system brought cascading effect on business. Second and subsequent purchasers of goods who purchased such goods for export or use in manufacture of goods for export out of the country, had to pay tax. Thus the system made our exports uncompetitive.

In the Value Added Tax system, tax is collected on turnover of goods at the first point of sale or purchase as well as on turnover due to value addition during chain of sales of goods. Thus turnover base for same goods is widened under the Value Added Tax system. For same amount of revenue, the system reduces the rate of tax. Input tax credit method of levy and collection of tax facilitates dealers to get released their capital share involved as tax element in the running stock. In the system, with the same amount of capital investment, working capital of manufacturers and traders is increased in comparison to system under the Uttar Pradesh Trade Tax Act, 1948. The system removes the cascading effect on trade and industry. The goods exported can be zero rated by allowing refund amount of tax paid on purchase of goods inside the State.

The Value Added Tax system leads a way for progress of trade and industry in the State and therefore it is in the public interest.

The tax rate war among States and tax based incentive provided by the different States to industries had led to unfair competition and had resulted in revenue loss to States. The practice has also led to diversion of trade and industry. Therefore under the leadership of the Central Government, the States and Union Territories of the country had collectively decided to do away with such practices. The empowered Committee of Honourable Finance Ministers of States, constituted by the Honourable Chief Ministers of States and Union Territories, had taken common policy decisions to be adopted by all States and Union Territories. According to the decision of the empowered Committee, Aviation Turbine Fuel, Diesel Oil and Petrol, Lottery Tickets, Liquour which are produced in organized sectors and sale of goods in special category transactions such as transfer of right to use goods were to be kept outside the Value Added Tax Scheme.

Self assessment by dealers was the need of the hour. Therefore Scheme of deemed assessment on the basis of annual return of turnover and tax was introduced. Discretion leads to corruption. Therefore discretion was minimized. Prevention of evasion of tax is as important as levy of tax. Therefore adequate measures were taken for preventing evasion.

Accordingly it was decided to repeal the Uttar Pradesh Trade Tax Act, 1948, and to make a law to provide for introducing in the State Value Added System for levy and collection of tax on sale or purchase of goods other than newspapers.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision the Uttar Pradesh Value Added Tax Ordinance, 2007 (U.P. Ordinance no. 37 of 2007) was promulgated by the Governor on December 20, 2007.

This Bill is introduced to replace the aforesaid Ordinance.

By order,

S.M.A. ABIDI,
Pramukh Sachiv.
In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Mulya Sanvardhit Kar (Sansthodhram) Adhiniyam, 2008 (Uttar Pradesh Adhiniyam Sankhya 19 of 2008) as passed by the Uttar Pradesh Legislature, and assented to by the Governor on August 27, 2008:

**THE UTTAR PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2008**

(As passed by the Uttar Pradesh Legislature)

---

**Short title and commencement**

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

2. Section 4 shall be deemed to have come into force on January 1, 2008 and the remaining provisions shall be deemed to have come into force on July 16, 2008.

3. In section 2 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, in clause (f), sub clause (vi) appearing at the end shall be omitted.

4. In section 13 of the principal Act, in sub section (1),

(a) for clause (b) the following clause shall be substituted, namely:

"(b) the outward credit of full amount of input tax shall be allowed to every dealer, liable to pay tax, in respect of capital goods purchased on or after the date on which dealer becomes liable for payment of tax under this Act, if such goods are to be used in-

(i) manufacture of any taxable goods except non-vat goods and where such manufactured goods is-

- A. sold within the State or in the course of inter-state trade or commerce or in the course of the export of the goods out of the territory of India; or

- B. transferred or consigned outside the State otherwise than as a result of a sale; or

(ii) manufacture of any exempt goods except non-vat goods and where such manufactured goods are sold in the course of export of the goods out of the territory of India; or

(iii) generation of electrical energy, where such energy is used for the manufacture of any taxable goods other than non-vat goods and such manufactured goods is,-"
A. Sold within the State or in the course of interstate trade or commerce or in export...

B. transferred or consigned outside the State otherwise than as a result of a sale; or

(iv) generation of electrical energy, where such energy is used for the manufacture of any exempt goods and such exempt goods are sold in the course of export of the goods out of territory of India;

and the amount of input tax shall be computed and be claimed in prescribed manner.

Explanation: For the purposes of this clause, -

(a) if 90% of electrical energy generated in consumed for the purposes referred to in sub clauses (iii) and (iv), 100% input tax may be claimed and be allowed as input tax credit.

(b) the expression "generation of electrical energy" shall mean generation of electrical energy by using captive power plant including repairing and maintenance there of.

(b) for the Explanation appearing at the end, the following Explanation shall be substituted namely:

"Explanation: For the purposes of this sub section, for entry against serial no. 1 of the table under clause (a), re-sale of goods includes transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract."

4. For section 42 of the principal Act, the following section shall be substituted, namely:

42. (1) No industrial unit, availing benefit of exemption from or reduction in the rate of tax under the erstwhile Act, or under the Central Sales Tax Act, 1956 on the turnover of sales or purchase or both as the case may be, before the commencement of this Act; or

(b) which is granted the benefit of exemption from or reduction in the rate of tax on the turnover of sale or purchase or both as the case may be, under the erstwhile Act or under the Central Sales Tax Act, 1956, shall be permitted to avail the benefit of exemption from, or reduction in the rate of tax on the turnover of sale or purchase or both as the case may be, on or after the commencement of this Act.

(2) The industrial unit availing the benefit of tax deferment under the erstwhile Act or under the Central Sales Tax Act, 1956 before the commencement of this Act or a unit which is granted facility of tax deferment under the erstwhile Act or under the Central Sales Tax Act, 1956 shall continue to avail the facility of deferment for tax payable under this Act and the Central Sales Tax Act, 1956 subject to such conditions and restriction as may be prescribed.

(3) (a) The industrial unit availing benefit of exemption from, or reduction in the rate of tax under the erstwhile Act or under the Central Sales Tax Act, 1956 on the turnover of sales of manufactured goods; and
(c) whose facility of exemption or reduction in the rate of tax is based on the fixed capital investment as provided under the erstwhile Act or notification issued thereunder or for ownership of an industrial unit in which such facility has been granted.

(ii) an industrial unit purchased from the State Government, or any corporation or undertaking owned or controlled by the State Government and to whom exemption or reduction in the rate of tax has been granted under the erstwhile Act may apply to the Commissioner for issue of the Certificate of entitlement in the prescribed form and in prescribed manner.

(b) The Commissioner, after examining the relevant records and report from the assessing authority and if he is satisfied that the information furnished is correct and complete, shall issue within 60 days from the date of receipt of the application, the Certificate of entitlement in prescribed format and in prescribed manner containing such particulars as may be prescribed including period of validity of certificate and amount of entitlement if any.

(c) if the Commissioner is satisfied that particulars furnished by an industrial unit in the application is wrong or incomplete or is not worthy of credence, he shall after giving the applicant the opportunity of being heard, reject the application and inform the industrial unit accordingly.

(d) Subject to an appeal to the Tribunal under section 57 the order passed by the Commissioner in this behalf shall be final.

(4) The industrial unit availing benefit of exemption from, or reduction in the rate of, tax on the turnover of sales before the date of commencement of this Act or an industrial unit which is granted the facility of exemption from, or reduction in the rate of, tax on or after such commencement, on the turnover of sales under the erstwhile Act or the Central Sales Tax Act, 1956 shall be entitled for exemption by way of refund of net tax paid along with the return of tax period in prescribed manner and on fulfilling the conditions that—

(a) the unit shall hold valid registration certificate issued under this Act or under the Central Sales Tax Act, 1956,

(b) the unit shall have a valid Certificate of Entitlement issued by the Commissioner,

(c) the amount of refund shall not be more than an amount equal to net tax paid for relevant tax period,

(d) the net tax payable has been deposited along with return of tax period in prescribed manner,

(e) the refund shall be subject to the provisions of section 49 except that the amount shall not be adjusted against the admitted tax liability,

(f) the facility of refund shall cease on the day when the amount or the period mentioned in the Certificate of Entitlement, whichever is earlier,

(g) the tax payable on the turnover of sales of goods mentioned in the Certificate of Entitlement and which is manufactured in the industrial unit shall be deducted from the total amount mentioned or described in the Certificate of entitlement,

(h) the industrial unit has not misused the facility of exemption from or reduction in the rate of tax in any manner.

Explanation:—The expression ‘net amount of tax payable’ mean—

(i) the differential amount of tax payable under this Act on the sale of taxable goods other than non-vat goods, manufactured in the unit and input tax credit available to the extent or proportionate to taxable goods other than non-vat goods sold, in case of an industrial unit availing facility of exemption from tax under the erstwhile Act and the Central Sales Tax Act, 1956.
(4) The partial amount of net tax computed under clause (1) above, in proportion to the rate of tax available for exemption to the rate of tax payable under the central Act, in case of an industrial unit availing benefit of reduction in the rate of tax.

(5) (a) The amount found refundable shall be refunded within a period of 30 days from the last date of the month in which dealer files the return of relevant tax period along with the proof of deposit of net tax payable.

(b) The amount of refund shall be made in such manner as may be prescribed.

(c) The Industrial unit failing to deposit the net tax admittedly payable within prescribed time and in prescribed manner or deposits it after due date, the amount of interest leviable and penalty imposed if any, shall be adjusted and only the balance amount shall be refunded.

(6) (a) The total amount of the refund shall be limited to the extent of the differential amount of the total eligible amount available for exemption or reduction in the rate of tax and the amount availed in exemption or reduction in the rate of tax before the commencement of this Act.

(b) The total period of the refund shall not exceed the difference of the total period available for exemption or reduction in the rate of tax and the period exhausted before the commencement of this Act.

(c) If any amount is found refundable and is not refunded with in the prescribed time, the industrial unit shall be entitled to simple interest at the rate of twelve percent per annum from the last date prescribed for refund. The amount of interest shall be refunded in such manner as may be prescribed.

(8) The Industrial unit availing the benefit of tax deferment as provided under sub-section (2) or availing the facility of refund as provided under sub-section (4) shall be eligible to issue tax invoices and to claim input tax credit subject to provisions of section 13.

(9) Where the amount or the period for exemption or reduction in the rate of tax changes on account of any valid reason or otherwise, the Commissioner shall suo moto or on an application of the industrial unit, amend the certificate of entitlement accordingly.

(10) The facility of refund shall be available under this Act and under the Central Sales Tax Act, 1956.

(11) An industrial unit claiming the refund under this section shall not be deemed to have been assessed based on the returns filed by it and any refund made shall be subject to assessment requiring production of accounts in support of the return filed.

(12) The provisions of this section shall mutatis mutandis apply to those units which were established before 9th November, 2000 (the date of re-organisation of Uttar Pradesh) and now situated within the territory of Uttarakhand subject to the following conditions--

(a) the goods are manufactured in a unit established in the State of Uttarakhand having eligibility certificate (validity commencing prior to 9th November 2000) issued under section 4-A of the erstwhile Act for the manufacture of such goods.

(b) such goods are sold for the first time after their manufacture within the period of facility of exemption or reduction in the rate of tax, after bringing them into the State, by way of transfer other than sales, by manufacturer having his place of business in the State of Uttarakhand.
(c) valid and genuine certificate issued by the assessing Authority of the State of Uttarakhand is produced before the assessing authority of the State of Uttar Pradesh indicating therein that the amount has been reduced in the overall limit of exemption or reduction in the rate of tax available to the manufacturer.

(13) Facility of refund of tax under sub-section (12) shall be withdrawn, if the certificate referred to in clause (c) of sub-section (12) is found false or fake and not issued by the relevant assessing authority of Uttarakhand."

5. In section 57 of the principal Act-

(a) in sub-section (4) for the words and figures “an order passed under section 59” the words and figures “an order passed under section 42, section 53 shall be substituted.

(b) in sub-section (12), in clause-(d) for the words and figures “a decision given under section 59” the words and figures “an order passed under section 42 or a decision given under section 59” shall be substituted.

U.P. Ordinance on 3 of 2008

6. (1) The Uttarakhand Value Added Tax (Amendment) Ordinance, 2008 is hereby repealed.

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

STATEMENT OF OBJECTS AND REASONS

The facility of exemption from or reduction in the rate of tax was admissible on the basis of capital investment into a fixed monetary limit and for a fixed period to certain industrial units under the Uttar Pradesh Trade Tax Act, 1948. Besides, exemption from payment of trade tax was granted to the purchaser of the units situated at Dhaka and Chunar of the Uttar Pradesh State Cement Corporation Limited for a period of ten years from the date of approval of the Hon’ble High Court. A meeting was organized under the chairmanship of the Chief Secretary for considering the question of making proper provisions in the Uttar Pradesh Value Added Tax Act, 2008 with respect to such units and of giving input tax credit to the industrial unit on the purchase of captive power plant. After considering the recommendations made in the said meeting it was decided to amend the said Act of 2008 to provide for—

(a) making provision for exemption by way of refund of net tax paid along with the return of tax period with effect from January 01, 2008 for the said industrial units eligible for exemption from or reduction in the rate of tax prior to the commencement of the said Act of 2008;

(b) the input tax credit should be made admissible to the industrial units for the purchase of captive power plant after including in the capital goods only for use in the process of manufacture.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision the Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2008 (U.P. Ordinance no. 3 of 2008) was promulgated by the Governor on July 16, 2008. This Bill is introduced to replace the aforesaid Ordinance.

By order,

S.M.A. ABIDI,

Pramukh Sevak.

श्री एसएसएस अबिदी-छात्र-101 श्री वनीली-2008-1040-850 प्रदेश (संक्षेप/अफसर)

श्री एसएसएस अबिदी-छात्र-101 श्री वनीली-2008-1040-850 प्रदेश (संक्षेप/अफसर)
सरकारी गजट, उत्तर प्रदेश
उत्तर प्रदेशीय सरकार द्वारा प्रकाशित
असाधारण

विधायी परिषिद्ध
भाग—1, खंड (क)
(उत्तर प्रदेश अधिनियम)

लखनऊ, शुक्रवार, 20 अगस्त, 2010
अध्ययन 29, 1932 शक सम्मत

उत्तर प्रदेश सरकार
विधायी अनुमान—1
संख्या 101/79—वि—1—10—1(क)—18—10
लखनऊ, 20 अगस्त, 2010
अनुवादना
विभाग

“भारत का संविधान” के अनुसार 200 के अधीन राज्यपाल महोदय ने उत्तर प्रदेश मूल्य संबंधित कर (संशोधन) विधेयक, 2010 पर दिनांक 19 अगस्त, 2010 को अनुमानी प्रदान की और वह उत्तर प्रदेश अधिनियम संख्या 19 सन 2010 के साथ संविधान की सूचनाही इस अनुवादना द्वारा प्रकाशित किया जाता है —

उत्तर प्रदेश मूल्य संबंधित कर (संशोधन) अधिनियम, 2010
(उत्तर प्रदेश अधिनियम संख्या 19 सन 2010)
(प्रथा उत्तर प्रदेश किशन मण्डल द्वारा पासित हुआ)
उत्तर प्रदेश मूल्य संबंधित कर अधिनियम, 2008 का अग्रतर संशोधन करने के लिए
अधिनियम
भारत गणराज्य के कक्षाओं वर्ष में नियाेषित अधिनियम बनाया जाता है —
1—(1) यह अधिनियम उत्तर प्रदेश मूल्य संबंधित कर (संशोधन) अधिनियम, 2010 संबंधित ‘नाम का जायेगा।
- (2) धारा 4 के खंड (व) को दिनांक एक जनवरी, 2008 से प्रस्तुत हुआ संदर्भ जायेगा तथा इस उपवच्च हुए प्रक्षेप रहेगा।
उत्तर प्रदेश असाधारण गठन, 20 अगस्त, 2010

2—उत्तर प्रदेश मूल्य संबंधित कर अधिनियम, 2008, जिसे आगे मूल्य अधिनियम कहा गया है, की धारा, 6—क में, स्पष्टिकरण में से शंक "या जाना दोनों पर तैनात" निकाल दिये जायेंगे।

3—मूल अधिनियम की धारा 13 में, उपधारा (1) में खंड (२) के प्रसार में निम्नलिखित खंड बदल दिया जायेगा अधिकार :-

"(२) इस उपधारा में अन्तर्गत किसी बात के प्रतिवर्तन होता हुए भी जहां क्रय किये गये माल का पुनर्विकास किया जाता है तथा ऐसे क्रय किये गये माल का प्रयोग या उपयोग करके निर्मित या प्रस्तुत माल का उस पर विक्रय किया जाता है, जो

(एक) पुनर्विकास के क्रियाकलाप में ऐसे माल का क्रय मूल्य से, या

(दो) निर्माता की स्थिति में लागू मूल्य से।

क्रम हो तो इस पूर्व डेक्वेंसियल की धनकास्त का दावा और उसकी अनुमति, माल या निर्मित माल के विक्रय मूल्य पर संदेह कर जाता सीमा तक होगी।

4—मूल अधिनियम की धारा 17 में,

(क) उपधारा (३) में शब्द 'प्रत्येक व्यावहारी' के स्थान पर शब्द 'उपधारा (६) के उपधाकारों के अधीन प्रत्येक व्यावहारी' रख दिये जायेंगे,

(ख) उपधारा (५) में खंड (७) में, विवरण प्रतिवर्तनात्मक खंड के स्थान पर निम्नलिखित प्रतिवर्तनात्मक खंड रख दिया जायेगा, अधिकार :-

प्रतिवर्तन यह है कि यदि परिसंपादन में तैनात अ.partial कर शनिवार का यह समाप्त हो जाता है कि व्यावहारी को निर्देशित अधिकृत भाग में आवेदन पर प्रस्तुत करने से निर्देशित करने वाली ऐसी प्रतिवर्तनात्मक प्रविष्टि है तो यह विवरण का माफ कर सकता है और निर्देशित रजस्त्रिकरण प्राप्तिकारी अथवा कर्तव्याधिकार प्राप्तिकारी को प्रर्थना के संबंध में है कि यह इस अधिनियम तथा तदनुसार बनाई गई नियमावली के उपर्युक्त के अनुसार आवेदन पत्र पर कार्यवाही करे।

अग्रणी प्रतिवर्तन यह है कि विवरण का आवेदन–फट तब तक रहेगा नहीं किया जायेगा जब तक कि इसके साथ निम्नलिखित का प्रमाण–पत्र संलग्न न हो—

(रक्त) विवरण अधिकृत के लिए 31 दिसम्बर, 2010 तक विवरण शुष्क प्रतिपाद पाँच से से स्पष्ट अथवा इसके अंतर्गत भाग तथा 31 दिसम्बर, 2010 के प्रचार प्रतिपाद एक हजार रुपये अथवा उसके अंतर्गत भाग का पुर्वांग;

(डॉ) प्राप्तिकारी–पत्र जमा करके दिनांक तक सम्पन्न कर अवधियों की कर विवरण का भय जाना;

(तीन) इस अधिनियम के अधीन देय याज्ञ के साथ–साथ खंड (दो) के अधीन कर विवरणों में शुद्ध कर पर गुणान;

परन्तु यह और भी कि इस खंड के अधीन आवेदन को सूचना का अवसर दिये किसी आवेदन–फट को अवस्थिति नहीं किया जायेगा।"

5—मूल अधिनियम की धारा 24 में, उपधारा (७) का प्रतिवर्तनात्मक खंड निकाल दिया जायेगा।

6—मूल अधिनियम की धारा 28 में द्वितीय प्रतिवर्तनात्मक खंड के स्थान पर निम्नलिखित प्रतिवर्तनात्मक खंड रख दिया जायेगा, अधिकार:-

अग्रणी प्रतिवर्तन यह है कि निर्देशक्षेत्र व्यावहारी से भिन्न व्यावहारी होते हुये यदि कोई याचिका शास्त्र के बाहर से कोई हस्ताक्षर, माल लाता है तो कर नियमाधिक प्राप्तिकारी व्यावहारी, के ऐसे माल के प्रत्येक प्राप्ति का पृथक—पृथक कर निर्धारण कर सकता है।
उत्तर प्रदेश असाधारण गजट, 20 अगस्त, 2010

7—मूल अधिनियम की धारा 28 में,

(क) उपधारा (1) में, खंड (ख) में से उपखंड (छ) निम्नलिखित उपधारा रख दी जायेगी, अथवा—

'(6) इस अधिनियम में किसी वात के प्रतिकूल होते हुये तो, जिसको वह नियविचित्रता व्यवहारी, राज्य के बाहर से कोई उपदेश वाल किसी कार नियविचित्र प्राप्त में एक से अधिक बार लाना है यहाँ प्रेयक अवसर पर तालाब गये माल के संबंध में उसी वसंत के लिए पाया—पाय तक कर नियविचित्र किया जा सकता है।'

(ख) उपधारा (4) की संस्थापन

(2) जहां उपधारा (1) में संदर्भित किसी अधिकारी के भाषा यह विविधता करने का कारण हो कि किसी गाँजी, जलवाहन, नवन या स्थान में पारे गये माल, किसी वासतिक व्यवहारी के नहीं है अथवा माल ले जाने के संबंध में किसी वासतिक व्यवहारी द्वारा जारी दस्तावेजों में मिथ्या विविधता है तो यह कि यह संदेह हो कि ऐसे माल को किसी व्यवहारी ने अपने सामान्य व्यवहार के क्रम में अनुसूचित कर दिये हो-रेपटिल, 8 अन्य दस्तावेजों में प्रबंध रूप से लेखवाद्र नहीं किया है, तो उसे ऐसे वसंत को अधिनियम रखने की विधि होगी और इस धारा के असाधारण उपधारा ऐसे अधिनियम के संबंध में व्यवस्था प्रणिरित सहित लागू होगी।

(3) उपधारा (5) के स्थान पर निम्नलिखित उपधारा रख दी जायेगी, अथवा—

'(6) यदि ऐसे प्राधिकरण का, यथा स्थिति, व्यवहारी या प्राधिकरण के स्वतीत्वकरण, यदि कोई हो, प्र्रवाह करने और उसे सूचना का अवसर देने के प्रभाव में यह संभावना हो जाता है कि उसके माल को उपधारा (1) में संदर्भित लेखों, दस्तावेजों और अन्य दस्तावेजों में नहीं दर्शाया गया है या उसके माल किसी वासतिक व्यवहारी का नहीं है या किसी व्यवहारी द्वारा सूचित रूप से लेखवाद्र नहीं किया गया है तो यह माल ले जाने के संबंध में किसी वासतिक व्यवहारी द्वारा जारी दस्तावेजों में मिथ्या विविधता है या उसी वासतिक व्यवहार क्षेत्र कान्ति उक्त संबंध हुआ है, तो सुनाम संबं या प्रभाव की धारा के मूल अधिनियम के अवसर प्राधिकरण की संभावना से अधिक के माल का अधिनियम अस्तित्व हुआ है तो यह ऐसे माल के मूल अधिनियम प्राधिकरण से अनुप्रस्तुत, जैसा कि उक्त संवेदन, वासत अधिनियम अधिनियम करते हुये अधिनियम आवश्यक करता।'

9—मूल अधिनियम की धारा 54 में उपधारा (1) की तात्विक शासन न चालक 1 की प्रविधियों के स्थान पर निम्नलिखित प्रविधियों समाप्ति रख दी जायेगी, अथवा—

(1) व्यवहारी युक्तियुक्त कारण के विनिमय निम्नलिखित के लिए विविध हो गया है:

(क) किसी कार अधिक के लिए देश कर को विनिमय या वाढ़यादी शुद्ध संदेश कर गयी अधिक के अनुसार जाना करना;

(ख) किसी कार अधिक के लिए विनिमय शीर्ष जाना करना हो जाह्ना रूप में करना;

10—मूल अधिनियम की धारा 57 में, उपधारा (12) के खंड (छ) में उपखंड (एक) के स्थान पर निम्नलिखित उपधारा रख दिया जायेगा अथवा—

'(एक) जहां ऐसे आदेश में, जो स्थान के लिए अधिकारी की प्रविधि पर पारित आदेश न हो, विविधता कर, युक्ति या शासिक की धन्यवाद दो लाख सरकार द्वारा अवश्य ऐसा धन्यवाद तीन लाख सरकार से अनिवार्य हो, तो सदस्य की न्यायधी द्वारा।'

(3) उपधारा 28 का संस्थापन

(4) उपधारा 48 का संस्थापन

(5) उपधारा 54 का संस्थापन

(6) उपधारा 57 का संस्थापन
In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Mulya Samvardhit Kar (Sanshodhan) Adhiniyam, 2010 (Uttar Pradesh Adhiniyam Sankhya 19 of 2010) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 19, 2010:—

THE UTTAR PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2010
(U.P. ACT NO. 19 OF 2010)
(As passed by the Uttar Pradesh Legislature)

AN ACT

further to amend the Uttar Pradesh Value Added Tax Act, 2002.

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

1. (1) This Act may be called the Uttar Pradesh Value Added Tax (Amendment) Act, 2010.

(2) Clause (b) of section 4 shall be deemed to have come into force on January 1, 2008 and remaining provisions shall come into force at once.
2. In section 6-A of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, in the Explanation the words "or posted at the check post" shall be omitted.

3. In section 13 of the principal Act, in sub-section (1) after clause (c) the following clause shall be inserted, namely:-

"(f) Notwithstanding anything to the contrary contained in this sub-section where goods purchased are resold or goods manufactured or processed by using or utilizing such purchased goods are sold, at the price which is lower than

(i) purchase price of such goods in case of resale; or

(ii) cost price in case of manufacture.

the amount of input tax credit shall be claimed and be allowed to the extent of tax payable on the sale value of goods or manufactured goods."

4. In section 17 of the principal Act:

(a) in sub-section (3) for the words “Every dealer” the words “Subject to the provisions of sub-section (5), every dealer” shall be substituted;

(b) in sub-section (5) in clause (a), for the existing proviso, the following proviso shall be substituted, namely:-

“Provided that if the Additional Commissioner posted in zone is satisfied that circumstances exist preventing the dealer to submit the Application within the stipulated period, he may condone the delay and direct the registering authority or assessing authority, as the case may be, to process the application in accordance with the provisions of this Act and rules framed thereunder:

Provided further that no application for condoning the delay shall be entertained unless it is accompanied with the proof of-

(i) payment of late fees of rupees five hundred per month or part thereof up to December 31, 2010 and rupees one thousand per month or part thereof after December 31, 2010 for the period of delay;

(ii) filing of tax returns of all tax periods up to the date of submitting application; and

(iii) payment of net tax along with interest due under this Act in tax return under clause (ii):

Provided also that no application under this clause shall be rejected without giving opportunity to the applicant of being heard.”

5. In section 24 of the principal Act in sub-section (7) the proviso shall be omitted.

6. In section 26 of the principal Act for second proviso the following proviso shall be substituted, namely:-
Provided further that in case of person who being a dealer other than a registered dealer brings any taxable goods from outside the State the assessing authority may make separate assessment for each receipt of such goods by the dealer.

7. In section 28 of the principal Act,-

(a) in sub-section (1), in clause (b) sub-clause (vi) shall be omitted;

(b) for sub-section (9) the following sub-section shall be substituted, namely:

"(9) Notwithstanding anything to the contrary in any other provision of this Act where an unregistered dealer brings any taxable goods from outside the State more than once during an assessment year separate assessment relating to goods brought on each occasion may be the same assessment year."

8. In section 48 of the principal Act,-

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

"(2) Where any officer referred to in sub-section (1) has reason to believe that the goods found in any vehicle, vessel, building or place are not traced to any bonafide dealer or the documents issued by a bonafide dealer with respect to the accompanying goods contains wrong particulars or that it is doubtful if such goods are properly accounted for by any dealer in his accounts, registers or other documents maintained in the ordinary course of his business he shall have power to seize such goods and the remaining provisions of this section shall mutatis mutandis apply in relation to such seizure."

(b) for sub-section (5) following sub-section shall be substituted, namely:

"(5) If such authority, after taking into consideration the explanation, if any, of the dealer or, as the case may be, the person in charge and after giving him an opportunity of being heard, is satisfied that the said goods were omitted from being shown in the accounts, registers and other documents referred to in sub-section (1) or not traced to any bonafide dealer or not properly accounted for by any dealer or the documents issued by a bonafide dealer with respect to the accompanying goods contained wrong particulars or the goods are undervalued to the extent of more than fifty percent of the value of goods prevalent at the relevant time in the local market area where the said transaction had taken place with intention to evade payment of tax it shall pass an order imposing a penalty not exceeding forty percent of the value of such goods."
The dealer has without reasonable cause failed—

(a) to deposit the tax due for any tax period within the prescribed or extended time; 

Rupees Two thousand

(b) to submit the tax return for any tax period in the prescribed manner.

10. In section 57 of the principal Act, in sub-section (12), in clause (a) for the sub-section(i) the following sub-clause shall be substituted, namely:

"(i) by a bench of two members, where in such Order, not being an Order passed on the application of the appellant for stay, the amount of tax, fee or penalty in dispute exceeds two lakh rupees or such amount not exceeding three lakh rupees as may be determined by the State Government from time to time."

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Value Added Tax Act, 2008 has been enacted to provide for levy and collection of tax on sale or purchase of goods. With a view to making a consequential amendment with respect to the omission of the provisions relating to the establishment of check-posts and barriers by the Uttar Pradesh Value Added Tax (Third Amendment) Act, 2009 (U.P. Act no. 22 of 2009) and for removing certain difficulties brought to the notice of the State Government by the dealers and making certain provisions in the interest of revenue of the State, it has been decided to amend the said Act mainly to provide for—

(a) making consequential amendments relating to the abolition of check-posts;

(b) empowering the Additional Commissioner to condone the delay in making an application for validation and issue of registration certificate by the dealer registered under the erstwhile Act;

(c) hearing of appeal against the Order of an Additional Commissioner (Appeal) by a single bench upto the disputed amount of two lakh rupees;

(d) limiting the input tax credit to the extent of tax payable on the sale value of goods or manufactured goods in cases where goods purchased are resold or goods manufactured or processed by using or utilising such purchased goods are sold at the price lower than purchase price or cost price;

(e) seizure and penalty with respect to the accompanying goods containing wrong particulars.

The Uttar Pradesh Value Added Tax (Amendment) Bill, 2010 is introduced accordingly.

By order,

K.K. SHARMA,

Pramukh Sachiv.
सरकारी गजट, उत्तर प्रदेश
उत्तर प्रदेशीय सरकार द्वारा प्रकाशित

असाधारण

विधायी परिषिष्ट
भाग-1, खण्ड (क)
(उत्तर प्रदेश अधिनियम)

लखनऊ, बृहस्पतिवार, 26 सितंबर, 2013
आदेश 4, 1935 शक सम्पूर्ण

उत्तर प्रदेश सरकार

विधायी अनुभाग-1

संख्या 1039/79-वि-1-13-1(क)/16-2013
लखनऊ, 26 सितंबर, 2013

अधिसूचना

विविध

‘भारत का संविधान’ के अनुसार 200 के अधीन साध्यात्मक महादेव ने उत्तर प्रदेश नूतन संविधान कर (संशोधन) विधेयक, 2013 पर दिनांक 25 सितंबर, 2013 को अनुमति प्रदान की और यह उत्तर प्रदेश अधिनियम संख्या 18 सन् 2013 के रूप में सर्वसाधारण को सूचना द्वारा प्रकाशित किया गया है।

उत्तर प्रदेश नूतन संविधान कर (संशोधन) अधिनियम, 2013
(उत्तर प्रदेश अधिनियम संख्या 18 सन् 2013)
(जेदा उत्तर प्रदेश नियामक गठन द्वारा पारित हुआ)

उत्तर प्रदेश नूतन संविधान कर अधिनियम, 2008 का अंग्रेजी संशोधन करने के लिये अधिनियम

भारत गणराज्य के बाहरी वर्ष में निरापदितित्व अधिनियम बनाया जाता हैः

1—यह अधिनियम उत्तर प्रदेश नूतन संविधान कर (संशोधन) अधिनियम, 2013 काहे संक्षेप नाम जाएगा।

445 Sa Vidhaika 2013 Data-2
उन्नत प्रदेश असलामण गवत, 26 सितम्बर, 2013

उन्नत प्रदेश 
अनुक्रम
संख्या 5 सन् 2008 की धारा 13 का संदर्भ

2—उर्दु प्रदेश मूल्य संचालित कर अधिनियम, 2008, जिसमें आये मूल अधिनियम कहा गया है, की धारा 13 में, उपधारा (1) में, खण्ड (क) में, सर्वर नी, क्रम संख्या-3 पर दी गयी प्रविधि को स्थान पर मानलिखित प्रविधियों समावधार रचने की आवश्यकता, अर्थातः—

<table>
<thead>
<tr>
<th>क्रमांक</th>
<th>संख्या</th>
<th>इन्फूट टेस्ट क्रोनेट की दरकारता की सूची</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>3</td>
<td>यदि क्रम में गई मान, तो उसके बाद अन्य विवरण या परिस्थितियाँ किए जाएं या अवसर ग्रहण नहीं हो सकते। क्रम के बाद अन्य विवरण को मानलिखित करने के लिए जल्दी से प्रविधि का उल्लेख करना और इस प्रविधि के अधीन इसकी भावनात्मकता के साथ भी मानने की जाए, ऐसी स्थिति को प्रस्तुत करें।</td>
<td></td>
</tr>
</tbody>
</table>

ग्राह 20 का संदर्भ

3—यदि अधिनियम की धारा 20 में, उपधारा (5) में का स्थान पर मानलिखित उपधारा रचना जारी करने, अर्थातः—

“(5) प्रविधि का व्यक्ति जिसके पास अनुक्रम अधिनियम, 1961 के अधीन आवश्यक व्यक्ति का खाता संख्या है, व्यक्तिगत व्यक्ति और कर की प्रविधि नकल का वैलिक्षिप्तिक विवरण पर ऐसी संख्या का उल्लेख करते हुए और इस अधिनियम के अधीन इसकी भावनात्मकता के साथ भी मानने की जाए, ऐसी स्थिति को प्रस्तुत करें।”

ग्राह 21 का संदर्भ

4—यदि अधिनियम की धारा 21 में, उपधारा (7) में का परिचय मानलिखित उपधारा बढ़ा जाना, अर्थातः—

“(7)-ब) उपधारा (4), (6) तथा (7) में अंतर्विद्वेश किसी प्रतिकूल तत्त्व के होते हुए से फिर, क्रम के व्यवसाय को प्रविधि कर सकते हैं जिनके उपधारा (4) में निर्देश त्रस्पर्श समूहों में निहित किया जाना दिया गया, विवरण का उसके द्वारा मानक इसकी भावनात्मकता के साथ भी मानने की जाए, ऐसी स्थिति को प्रस्तुत करें।”

ग्राह 14 का संदर्भ

5—यदि अधिनियम की धारा 24 में, उपधारा (7) में का स्थान पर मानलिखित उपधारा रचना जारी करने, अर्थातः—

“(7) क्रम के संदर्भ में किये जाने वाले व्यक्ति उपक्रम भिन्न भिन्न विवरण या प्रक्रिया के द्वारा क्रम किया है सहित प्रविधि के व्यक्ति, व्यक्तिगत और ऐसे प्रक्रिया या प्रक्रिया के द्वारा इसकी भावनात्मकता के साथ भी मानने की जाए, ऐसी स्थिति को प्रस्तुत करें।”

यद्यपि व्यक्ति के अंतर्विद्वेश किसी अंतर्विद्वेश की प्रतिकूल तत्त्व के होते हुए से फिर, क्रम के व्यवसाय को प्रविधि कर सकते हैं जिनके उपधारा (4) में निर्देश त्रस्पर्श समूहों में निहित किया जाना दिया गया, विवरण का उसके द्वारा मानक इसकी भावनात्मकता के साथ भी मानने की जाए, ऐसी स्थिति को प्रस्तुत करें।

445 Sa Vidhaika 2013 Data-2
6-मूल अभिविन्यास की धारा 25 में उपस्थित (2) के स्थान पर निम्नलिखित उपाधारण रख दी जाएगी, अथवा :-

"(2) यथाहारी द्वारा संबंधित विवरणों के अनुपलब्ध प्रस्तुत करने के प्रवाहित और इसी यथाहारी द्वारा ऐसे अनुपलब्ध कर निर्धारित समय के भीतर या बाद में या समय के भीतर प्रस्तुत न किया गया हो, वहीं ऐसे समय की समय तक प्रस्तुत कर निर्धारित वर्ष की किसी कर अथवा की संख्या उपस्थित. (1) के अधीन कर निर्धारण का कोई अन्तःगृह नहीं दिया जाएगा।"

7-मूल अभिविन्यास की धारा 27 के स्थान पर, निम्नलिखित धारा रख दी जाएगी, अथवा :-

"27(1) धारा 28 के उपरोक्तों के सर्वोत्तम रहते हुए प्रत्येक ऐसे यथाहारी, जिसमें अधिक कर अथवा की विवरणीय तथा संबंधित विवरणों के अनुपलब्ध कर निर्धारित प्रवाह और समय में प्रस्तुत कर दी है, के समस्त में यह समान जाएगा कि उसका स्थान कर निर्धारण कर की ऐसी धारा तक हो चुका है जो, यथावतः, प्रकटित क्रय या विक्रय का वह दोनों के आवर्त पर सुनिश्चित रूप से देखा हो और सभी देखा क्रम के ऐसी धारा तक हो चुका है जिसे ऐसे अनुपलब्ध कर अनुच्छेद प्रस्तुत न किया गया है।

(2) इस अधिनियम और तदर्थीन बनायी गयी नियमावली के अधीन सभी प्रशिक्षित की घोषणा के लिए,--

(क) यथाहारी द्वारा प्रस्तुत कर या संबंधित विवरणों के अनुपलब्ध कर कर निर्धारण आदेश समझा जाएगा और ऐसे अनुपलब्ध कर कर निर्धारित तथाकथा या उल्लिखित अंशों को ऐसे कर निर्धारण आदेश का भाग समझा जाएगा, और

(ब) कर निर्धारण वर्ष, जिसमें संबंधित विवरण के अनुपलब्ध दाखिल करने का निर्धारित दिनांक पाता है, के उल्लिखित कर निर्धारण वर्ष के अनुसार दिनांक को ऐसे कर निर्धारण आदेश का दिनांक समझा जाएगा।"

8-मूल अभिविन्यास की धारा 28 में,-

(6) उपस्थित (1) में, खंड (ख) में,-

(एक) उपखंड (एक) के स्थान पर निम्नलिखित उपखंड रख दिया जाएगा, अथवा :-

"(एक) ऐसा यथाहारी जिसमें- आवश्यकता कर और कर के संबंधित विवरणों के अनुपलब्ध कर निर्धारित संबंधित विवरण के अनुपलब्ध कर की निर्धारित या बड़ी गयी आवश्यकता के भीतर प्रस्तुत न किया हो; या ऐसे संबंधित विवरण के अनुपलब्ध कर को दोषपूर्ण या गलत विवरण निर्धारित है या कस्टम अथवा कर की दर ने कभी के संबंध धारात्मक या प्रमाण-पत्र संतान नहीं किये गये है, या।

(ब) उपखंड (बारे) के स्थान पर निम्नलिखित उपखंड रख दिया जाएगा, अथवा :-

"(बारे) ऐसा यथाहारी जिसमें, शामिल में अनिवार्य में उपस्थित सबसे ही, बारे पर, यदि कर निर्धारण अधिकारी का यह समाधान हो जाता है कि संबंधित विवरण के अनुपलब्ध कर यथाहारी द्वारा प्रस्तुत कर की धनराजिक प्रवाह योग्य नहीं है अथवा इन अनुपलब्ध कर कर कर कर यथाहारी द्वारा जन्म नहीं किया गया है या इम्पुट टैक्स क्रैडिट की दायकता धनराजिक दोषपूर्ण है या देखा कर कर की प्रकटित धनराजिक नहीं है, या।

(ब) उपखंड (बारे) में, खंड (एक) के स्थान पर निम्नलिखित उपखंड रख दिया जाएगा, अथवा :-

"(एक) से अपेक्षा की जाएगी कि यह संबंधित विवरण के अनुपलब्ध, यदि उसने ऐसे अनुपलब्ध प्रस्तुत नहीं किया है, प्रस्तुत कर दें,

(एक) उपखंड (बारे) में, खंड (एक) के स्थान पर निम्नलिखित उपखंड रख दिया जाएगा, अथवा :-

"(एक) से अपेक्षा की जाएगी कि यह संबंधित विवरण के अनुपलब्ध, यदि उसने ऐसे अनुपलब्ध प्रस्तुत नहीं किया है, प्रस्तुत कर दें।

(ब) उपवर्त (11) के स्थान पर निम्नलिखित उपवर्त रख दिया जाएगा, अथवा :-

"(11) उपवर्त (9) के अधीन यथाहारियों से संबंधित विवरण के अनुपलब्ध प्रस्तुत करने की अपेक्षा नहीं की जाएगी और ऐसे यथाहारियों के मामलों में, कर निर्धारित वर्ष की समय के पूर्व ही उपवर्त (9) के अधीन कर निर्धारण किया जा सकता है।"
(क) उपाधारा (1) के थान पर निम्नलिखित उपाधारा ख दी जाएगी, अर्थातः —

"(1) यथाहारी या यथाविरोधियों के बारे में दाखिल किये गये विवरण-पत्र या विवरण-पत्र के लिए संबंधित विरोध या यथाहारी के बारे में इनपुट पैकेट सहित विभिन्न दायों की स्वीकृति की सन्ताना प्रमाणित करने हेतु उन्हीं संबंधित के यथाहारी, लिखित विरोध किया जाते, की कर संपर्क की जाएगी।"

(ख) उपाधारा (3) में, राख तथा अंक "उपाधारा (1)" के थान पर राख तथा अंक "उपाधारा (2)" ख दी जाएंगे।

12—पूर्व अधिनियम की धारा 51 में—

(क) उपाधारा (1) में, विवरण निपटाक के पर्यावरण निम्नलिखित पत्रिक का रिलाई जाएगा, अर्थातः —

"अधिकार प्रतिवेदण यह है कि कमिश्नर उस वेबसाइट का विशिष्ट कर सकते हैं जिससे उपाधारा (1) में विनिर्देशों भा.पा. में निर्देश एवं उन्हें विवरण का उपभोक्ता द्वारा विशिष्ट की जाने वाली किसी विनिर्देश अथवा कोई विवरण द्वारा �埴िष्ट की जाती है या विनिर्देश अथवा विवरण द्वारा विशिष्ट की जाती है तथा उस वेबसाइट के प्राप्ति करने के लिए उस वेबसाइट में स्थानीय वर्तमान प्राप्ति करने के द्वारा अधिकारी के समस्त कमिश्नर द्वारा विशिष्ट किए गए क्रम के अनुसार तात्कालिक या निरोधित करने दायी (2) रूप में इस धारा के अनुसार तात्कालिक या निरोधित करने दायी (3) रूप में अपनी पूर्व धारा 51 तथा अंक (7) के अनुसार वाहन को जाने की अनुसूचित प्रमाण कर सकते हैं।"
उत्तर प्रदेश असस्त्रमार गजल, 26 सितंबर, 2013

उत्तर प्रदेश असस्त्रमार के क्रमांक नं. 2013 (30) अनुसार में, उपर्युक्त कक्षा की प्रारंभिक तथ्य के होने हुए भी, जहाँ रेल, वायुमारी, झर, नदी या जल स्रोत के साथ परिवहन की जा रही वस्तुओं का संचार या प्राप्ति पथिरा विवरणों को वितरित कर देने हैं तथा ऐसे पथिरा में विवरणों के वितरण के लिए बनाए जाने का व्यवस्थापन इस धारा के अंतर्गत या निर्देशन करने या अनुमति प्रदान कर सकता है।

13-पूर्व अनुदानम ने धारा 58 के उपरांत निम्नलिखित धारा बदली जाती, अनुसार:-

(1) कमीशन रक्षक सरकार के अनुरोध से समय-समय पर इस अनुदानम के अंतर्गत दायर वापिसी करने के लिए कमीशन के अधिकारी पर धारा 57 के अंतर्गत अपील या धारा 58 के अंतर्गत द्वितीय वापिसी करने के लिए कमीशन के अधिकारी के सम्मति के बाद दायर वापिसी संपत्ति से प्राप्त कर देता है यहाँ ऐसा अनुदानम ने धारा (4) में अंतर्वर्ती उपधारा के अनुसार ऐसे वाहन को जाने की अनुमति प्रदान कर सकता है।

(2) जहाँ किसी वापिसी कर प्रारंभिक ने उपधारा (1) के अंतर्गत निर्देश किया हो तो अनुदानम या निर्देशों के अनुसार में किसी निर्देश वापिसी के होने के लिए किसी निर्देशक के मामले में निर्देश संपत्ति पर धारा 57 के अंतर्गत कोई अपील या धारा 58 के अंतर्गत पुनरूपाधि दायर नहीं किया है तब वह ऐसे अनुदान ने उपरांत वापिसी करने के लिए निर्देश करने के साधन में विपक्ष के प्रति नहीं करता।

(3) इस तथ्य के होने हुए भी कि किसी वापिसी कर प्रारंभिक ने उपधारा (1) के अंतर्गत निर्देश किया तथा अनुदानम या निर्देशों के अनुसार में धारा 57 के अंतर्गत कोई अपील या धारा 58 के अंतर्गत पुनरूपाधि दायर नहीं किया गया है, किसी निर्देशक, जो ऐसी धारा 57 के अंतर्गत किसी अपील या धारा 58 के अंतर्गत पुनरूपाधि की पट्टी है, के लिए विविधता नहीं होगी। किसी ऐसी वापिसी कर प्रारंभिक ने धारा 57 के अंतर्गत कोई अपील या धारा 58 के अंतर्गत पुनरूपाधि दायर न करने के कारण निर्देश में विविधता विवुद्ध की स्थिति कर दिया है।

(4) ऐसी अपील या पुनरूपाधि की सुनवाई के लिए अपील या उच्च न्यायालय उपधारा (1) के अंतर्गत निर्देश अनुदानम, अनुदानम या निर्देश तथा उन परिस्थितियों का, जिनके अनुसार किसी धारा के संबंध में धारा 57 के अंतर्गत ऐसी अपील या धारा 58 के अंतर्गत ऐसी पुनरूपाधि के लिए अनुमति प्रदान की गयी है।

उत्तर प्रदेश और कारण
उत्तर प्रदेश अनुदानम क्रमांक नं. 2013 (30) अनुसार संख्या 5 सन 2008), 2013 तदनुसार पुनर्स्थापित किया जाता है।

आज्ञा से,
रसों को व्यापदेश,
प्रमुख सचिव।

454 Sa Vidhaika 2013 Data-2
454 RPH_Data 2-vidhai sept folder
THE UTTAR PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2013
(U.P. ACT NO. 18 OF 2013)
[As passed by the Uttar Pradesh Legislature]

Short title
Amendment of section 13 of U.P. Act no. 5 of 2008.

This Act may be called the Uttar Pradesh Value Added Tax (Amendment) Act, 2013.

It is hereby enacted in the Sixty-fourth Year of the Republic of India as follows:

1. In section 13 of the Uttar Pradesh Value Added Tax Act, 2008, in sub-section (1), in clause (a), in the Table for the entries at serial no. 3 the following entries shall columnwise be substituted, namely:

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Conditions</th>
<th>Extent of amount of input tax credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>If purchased goods are, — (i) transferred or consigned outside the State otherwise than as a result of a sale; or (ii) used in manufacture of any taxable goods except non-VAT goods and such manufactured goods are transferred or consigned outside the State otherwise than as a result of a sale.</td>
<td>Partial amount of input tax, which is an excess of rate prescribed under subsection (1) of section 8 of the Central Sales Tax Act, 1956 of the purchase price on which the dealer has paid to either the registered selling dealer or the State Government.</td>
</tr>
</tbody>
</table>

2. In section 20 of the principal Act, for sub-section (5) the following sub-section shall be substituted, namely:—

“(5) Every dealer who possesses Permanent Account Number allotted under the Income Tax Act, 1961, shall mention such number on every monthly or quarterly return as the case may be, of turnover and tax and shall furnish such number whenever required by any authority under this Act.”

3. In section 21 of the principal Act, after sub-section (7) the following sub-section shall be inserted, namely:—

“(7-A) Notwithstanding anything to the contrary contained in sub-sections (4), (6) and (7) the Commissioner may notify the website in which the particulars prescribed to be contained in the transport memo referred to in sub-section (4) shall be entered in respect of any specified class of goods or any specified class of dealers or as a result of any specified class of transaction to be notified by him. If the commissioner notifies the website, the registered dealer who consigns or delivers any goods or class of goods as notified by the Commissioner, shall enter the prescribed particulars in the notified website and the proof of entering such particulars in the website shall accompany the goods during journey of goods, in the manner prescribed by the Commissioner.”

Amendment of section 20
Amendment of section 21

445 Sa Vidhaika 2013 Data-2
5. In section 24 of the principal Act for sub-section (7) the following sub-section shall be substituted, namely:

'(7) Every taxable dealer, including a dealer who has carried on business during part of an assessment year, shall, for such assessment year or part thereof as the case may be, submit Annexures of Consolidated Details within such time and in such form and manner as may be prescribed.

Explanation:— For the purposes of this Act the words "Annexures of Consolidated Details” shall mean the Annexures containing the details of purchases and sales and computation of liability of tax in respect of such purchases and sales as admitted by the dealer for the related assessment year and shall also embody the details of input tax credit claimed by the dealer and amount deposited as tax by and on behalf of such dealer during the corresponding assessment year and such other particulars as may be prescribed.

6. In section 25 of the principal Act for sub-section (2) the following sub-section shall be substituted, namely:

'(2) No provisional order of assessment under sub-section (1) for any tax period of an assessment year, shall be made after the dealer has submitted Annexures of Consolidated Details and where such Annexures have not been submitted by the dealer after expiration of the time prescribed or extended by the assessing authority, for submission of such Annexures.

7. For section 27 of the principal Act the following section shall be substituted, namely:

"27(1) Subject to provisions of section 28, every dealer, who has submitted the return of last tax period as well as the prescribed Annexures of Consolidated Details in the prescribed form and manner, shall be deemed to have been assessed to an amount of tax admittedly payable on the turnover of purchase or sale or both, as the case may be, disclosed in such Annexures and to an amount of input tax credit shown admissible in such Annexures.

(2) For all purposes under this Act and rules made thereunder

(a) Annexures of Consolidated Details submitted by a dealer, shall be deemed to be an assessment order and facts disclosed or figures mentioned in such Annexures shall be deemed part of such assessment order; and

(b) last date of the assessment year succeeding the assessment year in which the date prescribed for submission of such Annexures of Consolidated Details falls, shall be deemed to be the date of such assessment order.

8. In section 28 of the principal Act,—

(a) in sub-section (1), in clause (b),

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

"(i) dealer who has not submitted Annexures of Consolidated Details or revised Annexures of Consolidated Details of turnover and tax, within the time prescribed or extended; or such Annexures of Consolidated Details contain wrong or incorrect particulars or do not accompany declaration or certificate for exemption or reduction in the rate of tax, or"

(ii) for sub-clause (iv) the following sub-clause shall be substituted, namely:
"(iv) dealer in whose case, on the basis of material available on records, if the assessing authority is satisfied that the turnover of sales or purchases or both, as the case may be, and amount of tax shown payable as disclosed by the dealer in Annexures of Consolidated Details are not worthy of credence or tax shown payable in these Annexures has not been deposited by the dealer, or the amount of input tax credit claimed is wrong or the amount of tax payable shown is incorrect; or"

(b) in sub-section (3) for clause (i) the following clause shall be substituted, namely:

"(i) be required to furnish Annexures of Consolidated Details if he has not already submitted such Annexures."

(c) for sub-section (11) the following sub-section shall be substituted, namely:

"(11) Dealers under sub-section (9) shall not be required to furnish Annexures of Consolidated Details and in cases of such dealers assessment under sub-section (9) may be made even before the expiry of the assessment year."

9. In section 49 of the principal Act, in sub-section (5) for clause (a) the following clause shall be substituted, namely:

"(a) has neither submitted returns of turnover and tax for all tax periods nor has submitted Annexures of Consolidated Details for the assessment year in which sales are made; and"

10. In section 44 of the principal Act,

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

"(1) For the purpose of examining the correctness of tax return or returns and Annexures of Consolidated Details filed by a dealer or class of dealers and to verify admissibility of various claims including claim of input tax credit made by a dealer or class of dealers, tax audit shall be made of such number of dealers as may be prescribed."

(b) in sub-section (3) for the words and figure "sub-section (1)" the words and figure "sub-section (2)" shall be substituted.

11. In section 50 of the principal Act,

(a) in sub-section (1) after the existing proviso the following proviso shall be inserted, namely:

"Provided further that the Commissioner may notify the website in which the particulars prescribed to be contained in the declaration referred to in sub-section (1) shall be entered in respect of any specified class of goods or any specified class of dealers or as a result of any specified class of transaction to be notified by him. If the Commissioner notifies the website, the owner or the person in-charge of the goods which are carried by a vehicle, shall enter the prescribed particulars in the notified website and shall produce the proof of entering the particulars in such website before the officer making search or inspection under this section, in the manner prescribed by the Commissioner."

(b) after sub-section (3) the following sub-section shall be inserted, namely:

"(3-A) Notwithstanding anything to the contrary contained in sub-section (2) or sub-section (3), where the owner or the person in-charge of the goods which are carried by a vehicle has entered the above particulars in the notified website and produced the proof of entering the particulars in such website before the officer making search or inspection under this section, in the manner prescribed by the Commissioner, such officer may subject to the provisions contained in sub-section (4) allow the vehicle to pass through."
12. In section 51 of the principal Act,-

(a) in sub-section (1) after the existing proviso the following proviso shall be inserted, namely:-

"Provided further that the Commissioner may notify the website in which the particulars prescribed to be contained in the declaration referred to in sub-section (1) shall be entered in respect of any specified class of goods or any specified class of dealers or as a result of any specified class of transaction to be notified by him. If the Commissioner notifies the website, the owner or the person in-charge of the goods which are carried by rail, air, post, river or ropeway shall enter the above particulars in the specified website and shall produce the proof of entering the particulars in such website, before the officer making search or inspection under this section, in the manner prescribed by the Commissioner."

(b) after sub-section (3) the following sub-section shall be inserted, namely:-

"(3-A) Notwithstanding anything to the contrary contained in sub-section (2) or sub-section (3), where the owner or the person in-charge of the goods which are carried by rail, air, post, river or ropeway has entered the above particulars in the notified website and produced the proof of entering the particulars in such website, before the officer making search or inspection under this section in the manner prescribed by the Commissioner, such officer may subject to the provisions contained in sub-section (4) allow the vehicle to pass through."

13. After section 58 of the principal Act the following section shall be inserted, namely : -

"58-A (1) The Commissioner with the approval of the State Government may, from time to time, issue orders, instructions or directions to the authorities under this Act fixing the monetary limits for filing of appeal or revision under section 57 or revision under section 58 by the commercial tax authority under this Act:

(2) Where a commercial tax authority in pursuance of the orders, instructions or directions issued under sub-section(1), has not filed any appeal under section 57 or revision under section 58 on any issue in the case of an assessee for any assessment year, it shall not preclude such authority from filing an appeal under section 57 or revision under section 58 on the same issue in the case of-

(a) the same assessee for any other assessment year, or

(b) any other assessee for the same or any other assessment year.

(3) Notwithstanding that no appeal under section 57 or revision under section 58 has been filed by a commercial tax authority pursuant to the orders or instructions or directions issued under sub-section (1), it shall not be lawful for an assessee, being a party in any appeal under section 57 or revision under section 58 to contend that the Commercial tax authority has acquiesced in the decision on the disputed issue by not filing an appeal under section 57 or a revision under section 58 in any case.

(4) The Tribunal or High Court hearing such appeal or revision, shall have regard to the orders, instructions or directions, issued under sub-section (1) and the circumstances under which such appeal under section 57 or revision under section 58 has been filed or not filed in respect of any case."
STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) has been enacted provide for introducing Value Added System of taxation for the levy and collection of tax on sale purchase of goods in the State. In the year 2012 the Industrial Development Department had declared Infrastructure and Industrial Investment Policy of the State. Paras 5.2.4 and 5.1.4.1 of the said Policy related to the said Act and require amendment in the said Act for the implementation thereof. With a vi to implementing the said Policy it has been decided to amend sections 13, 20, 24, 25, 27, 28, 40 and 44 the said Act. It has also been decided to amend sections 21, 50 and 51 of the said Act to ma transportation of goods within the State along with Transport Memo and import of goods into the State along with Form of Declaration more easy and to insert a new section 58-A to provide for fixing monetary limit for filing appeal and revision.

2. The Uttar Pradesh Value Added Tax (Amendment) Bill, 2013 is introduced accordingly.

By order,
S. K. PANDEY,
Pramukh Sachiv.

Pramukh Sachiv 2015 Data-2
सरकारी गजट, उत्तर प्रदेश
उत्तर प्रदेशीय सरकार द्वारा प्रकाशित
असाधारण
विद्यायी परिषिक्षा
भाग—1, खण्ड (क)
(उत्तर प्रदेश अधिनियम)
लखनऊ, शुक्रवार, 26 दिसंबर, 2014
पीढ़ 5, 1936 शाक सम्पत्ति
उत्तर प्रदेश सरकार
विद्यायी अनुपाल—1
संख्या 1527/79-वि-1-14-1(क)-9-2014
लखनऊ, 26 दिसंबर, 2014
अधिसूचना
विधि
"भारत का सविधान" के अनुसार 200 के अंशों राज्यसभा मंडल के उत्तर प्रदेश मूल्य संरक्षित कर (संशोधन) विधेयक, 2014 पर दिनांक 01 दिसंबर, 2014 को अनुमति प्रदान की और यह उत्तर प्रदेश अधिनियम संख्या 23 सन् 2014 के रूप में सर्वसाधारण की सुलभार्थ इस अधिसूचना द्वारा प्रकाशित किया जाता है।
उत्तर प्रदेश मूल्य संरक्षित कर (संशोधन) अधिनियम, 2014
(उत्तर प्रदेश अधिनियम संख्या 23 सन् 2014)
[जैसा उत्तर प्रदेश विधान मंडल द्वारा पारित हुआ]
उत्तर प्रदेश मूल्य संरक्षित कर अधिनियम, 2008 का अंशरूप साधोधार बनाया कर लिए
अधिनियम
भारत गणराज्य के पैसावर्ष में निम्नलिखित अधिनियम बनाया जाता है:
1—(1) यह अधिनियम उत्तर प्रदेश मूल्य संरक्षित कर (संशोधन) अधिनियम, 2014 क्रम संशोधन प्राप्त होगा।
(2) धारा 2 के खण्ड (ए) का उपखण्ड (एक) धारा 7 एवं धारा 10 दिनांक 01 जनवरी, 2008 से प्रभावी नामी जारी एवं अपशेष उपखण्ड दिनांक 26 मई, 2014 से प्रभावी होते है।
उत्तर प्रदेश अधिनियम संख्या 5 सन 2008 की पारा 2 का संरक्षण

(क) खण्ड (इ) में, उपखण्ड (तीन) के परार निम्न उपखण्ड बदा दिया जायेगा, अथवा—

"(धारा) कारावार बन जाने के पश्चात् किया गया सम्बन्ध, बड़े ऐसे माल के खिलाफ संबंधित है, जिन्हें उस अधिकार में अधिकृत किया गया हो जबकि कारावार बन रहा था।"

(ख) खण्ड (ज) के उपखण्ड (दो) के स्थान पर निम्न उपखण्ड रख दिया जायेगा, अथवा—

"(दो) रेल अधिन सन्विधानकार या यात्र जानले माल संबंधाकार (रेल कार्यालय अपराष्ट्त), थूरिजर सन्विधान प्रवृत्ति, या पारसेक या पारसेकता का नाम एवं पूरा पता प्रदान करने में बिखर होता है या पारसेक या पारसेकता का ऐसा प्रमाणपत्र नाम या पता निम्न, वृक्षारोपित या अस्तित्वपूर्ण पता जाता है, या यात्र यथायथ या यात्र यथायथ, जिससे दृव्यालय या यात्र यथायथ का प्रभारी अधिकारी के साथ से संबंधित नहीं हुए प्रशिक्षन-पंजी प्राप्त किया है पररु निर्देशन या यात्र यथायथ की प्रभारी अधिकारी के साथ से संबंधित नहीं हुए प्रशिक्षन-पंजी प्राप्त किया है पररु निर्देशन या यात्र यथायथ की प्रभारी अधिकारी को सीमाएं में असंभव रहा हो या धारा 52 के अंश यथा उपभारित दस्तावेज रखने में और यथार्थता प्रमाणित करने में असंभव रहा है।"

(ल) खण्ड (कत)—

(एक) उप खण्ड (एक) में शब्द "विश्व आर्थिक" के स्थान पर शब्द "विकास या क्रय या दोनों, जैसी भी स्थिति हो, के अवस्था" रख दिये जायेगे।

(दो) उप खण्ड (तीन) के परार निम्नलिखित उप खण्ड रख दिया जायेगा, अथवा—

"(धारा) धारा 3-ख के अंश उद्यानीय उपकर की प्रतिष्ठा।"

धारा 3 का संरक्षण

3—मूल अधिनियम की धारा 3 में, उपधारा (3) में—

(क) सरिति में, क्रमांक 8 में, साम-2 में, उपखण्ड (एक) के स्थान पर, निम्नलिखित उपखण्ड रख दिया जायेगा, अथवा—

"(एक) रेल अधिन सन्विधानकार, घरु जानले माल संबंधाकार, थूरिजर सन्विधान प्रवृत्ति, जो पारसेक या पारसेकता का नाम एवं पूरा पता उद्धारित करने में बिखर हो जाए अथवा पारसेक या पारसेकता का ऐसा उद्धारित नाम या पता निम्न, छल्लुत्थ या पुंजानीय न पाया जाए या यात्र यथायथ या यात्र यथायथ प्रभारी जिन्हें प्रवेश या यात्र यथायथ की प्रभारी अधिकारी से नाम के परामर्श हेतु प्रशिक्षन-पंजी प्राप्त किया है अथवा निर्देशन या यात्र यथायथ की प्रभारी अधिकारी को उसको प्रवेश करने में बिखर हो जाए या धारा 52 के अंश यथा उपभारित दस्तावेज रखने में और यथार्थता प्रमाणित करने में असंभव रहा है।"

(ख) सरिति कारण (1) में शब्द और अंक "उपधारा (3)" के स्थान पर शब्द और अंक "उपधारा (4)" रख दिये जायेगे।

उपधारा 3-क का संरक्षण

4—मूल अधिनियम की धारा 3-क में—

(क) उपधारा (2) के खण्ड (ख) को निम्नलिखित प्रकार जायेगा।

(ख) उपधारा (6) को निम्नलिखित दिया जायेगा।
5—पाठ 3—क के पराभव निम्नलिखित धारा बढ़ा दी जायेगी, अथवा—

"3—ख (1) इस अधिनियम के किसी अन्य उपचार में निहित किसी धारा के प्रतिलोक होते उपकर का हुए नी, किन्तु उपर्युक्त (2) के अधीन रहते हुए, इस अधिनियम के उपरकर अधीन कर के भुनावन करने का दायी प्रदेश यथावती इस अधिनियम के किसी अन्य उपकर के अधीन संदृश कर के अनुरूप पेट्रोल या डीजल या दोनों की विक्री पर पौंचे राखे प्रति तीन दर से अधिक दर पर तथा विक्री के ऐसे विनियम पर जिसे राज करार द्वारा गृह सरकार अनुरूप में अनुपालन द्वारा नियमित किया जाय, उपकर के भुलावन का दायी होगा।

(2) उपरकर (1) के अधीन उपकर का उद्धृत एवं भुलावन केवल ऐसे उपदेशों के लिए किया जाएगा जिसे राज्य सरकार द्वारा अनुपालन द्वारा किया जाय या ऐसी रूप में किया जाएगा जो ऐसी अधिसूचना में नियमित हो।

6—मूल अधिनियम की पाठ 4 में, उपरकर (1) में, दूसरी पश्चिम हटा दिया जायेगा।

7—मूल अधिनियम की पाठ 6 में, उपरकर (1) में, श्रद्धालु भाव द्वारा निम्नलिखित धारा बढ़ा दी जायेगी, अथवा—

"(1) इस अधिनियम के किसी अन्य उपचार में निहित किसी धारा के प्रतिलोक होते हुए भी लेकिन इस धारा के अन्य उपचारों और राज्य सरकार के नियमों के अधीन रहते हुए कर निर्धारित प्राप्तिने ऐसे कर के बदले में जो व्यवहारी द्वारा ऐसे माल के या माल के धारा के संबंध में और ऐसे अवधि के लिए किया पर सहमति हुई हो, इस अधिनियम के अधीन देय हो सकती है, तो ऐसे एक मुदत या विवध या क्रय या दोनों जैसी भी किस्मित हो, के आवश्यक पर सहमति दर पर समाधान यथि स्वीकार करने के लिए सहमति दर सकती है।

प्रतिवेश यह है कि संकर्म संबंधी का नियामक करने वाले व्यवहारी से निम्न व्यवहारी जो राज्य के बीतर पंजीकृत व्यवहारी से माल क्रय करने के परवर्त राज्य के बीतर माल के पुन: क्रय का एकमात्र संबंध करता है और किसी कर किराया वर्ग में जिसका ऐसे माल के क्रय का प्राप्ति पर्राय दर में अधिक न होता है, या उपरकर आवश्यक कर किराया वर्ग के पूर्ववर्ती कर किराया वर्ग में पवेल लाख दर में अधिक न हुआ है, तो राज्य सरकार ऐसे माल के क्रय कर पर दर अनुपालन अनुसूचित कर सकती है। विभिन्न मालों के लिए विभिन्न दरें अनुपालन की जा सकती है।

प्रतिवेश यह और भी है कि कर की दर में कोई परिवर्तन, जो ऐसी सहमति के नियामक के परवर्ती में सकता है पर्यंत या एकमात्र या कर निर्धारण की अवधि के उस भाग के संबंध में, जबकि परिवर्तन कर दर प्राप्त रहे, सहमति दर से समान परिवर्तन करने के परिणाम स्वरूप होगा।"

8—मूल अधिनियम की पाठ 8 के पराभव निम्नलिखित धारा बढ़ा दी जायेगी, अथवा—

"8—ख (1) इस अधिनियम के किसी अन्य उपचार में निहित किसी धारा के प्रतिलोक होते प्राप्ति दर या धारास्थिति पर होने गलत या नियमी उपचार या उपरकर दर एवं धारास्थिति पर होने गलत प्राप्ति दर या धारास्थिति पर दुसरे धारास्थिति को शासन करता है जिसके कारण इस अधिनियम के अधीन व्यवहारिक, क्रय या विक्रय पर उद्धृतप्रबोधक कर उद्धृतप्रबोधक नहीं रह जाता है या रूपस्थिति दर पर उद्धृतप्रबोधक रह जाता है, ऐसे धारास्थिति के भुलावन करने का दायी होगा जो रूपस्थिति दर, एवं उद्धृतप्रबोधक रह जाता है, उस धारास्थिति के भुलावन करने कारण ऐसे धारास्थिति दर पर होती हैं, जिया ऐसे प्राप्ति पर धारास्थिति दर जेती नहीं किया गया होता।

प्रतिवेश यह है कि इस धारा के अधीन कोई नारोधवादी करने के पूर्व संबंधित ध्यान को सुनकर का अवसर प्रदान किया जाएगा।"
(2) इस धारा के अंतिम देश धनसूची के संबंध में इनपुट टेक्स्ट ब्रांड का दावा नहीं
किया जायेगा और न ही अनुमोदन होगा।

प्रसंसक : उपरोक्त प्रभावपूर्ण धनसूची-पत्र जारी करने वाला व्यवस्था कार्य किये
गए माल का उपयोग ऐसे प्रयोगों, जिनमें लिए कोई कर देने या नहीं या विनियमन दर ते देने
होगा, से मिला प्रयोजन के लिए करे तो प्रभावपूर्ण-पत्र या धनसूची-पत्र को इस धारा के प्रयोजन के
लिए गलत समझा जायेगा।

9-पूरा अंशितांक की धारा 13 में—

(क) उपभाषा (11) के स्वाभाविक निमित्त धारा रख दी जायेगी, अतः—

“(11) जब कर निर्माण प्राधिकृत की यह प्रतीत हो कि इनपुट टेक्स्ट की
धनसूची या इनपुट टेक्स्ट ब्रांड की धनसूची असल है या विनियमन के दोष नहीं हैं,
जिन ऐसे व्यवस्थापक दृष्टि दिये जाने के परिणाम और ऐसी
जैसे कि यह उल्लिखित समय, करने के परिवार का किसी स्वास्थ्य
कार्यक्रम, इनपुट टेक्स्ट की धनसूची या इनपुट टेक्स्ट के
किसी कल्पना का लाभ कर सकता है।”

(ख) उपभाषा (11) के प्रमुख निमित्तिक उपयोग बढ़ा दी जायेगी, अतः—

“(12) जब इस अंशितांक के अंतिम वार्ता किसी आपके के कारण या कर
निर्माण प्राधिकृतों द्वारा किये गये कर निर्माण सम्मिलन स्वास्थ्य के
भाग में चिकित्सा के आदेश गोपनीयता हर के मामले किये जाने से
या अन्य, इनपुट टेक्स्ट ब्रांड की धनसूची पत्ता देने हो जाती है।
इनपुट टेक्स्ट ब्रांड के हिसाब का लाभ समझौता कर दिया जायेगा।

10-पूरा अंशितांक की धारा 17 में, उपभाषा (14) में संशोधित (ख) में—

(क) उपकरण (ह) के प्रमुख निमित्तिक उपयोग बढ़ा दिया जायेगा, अतः—

“(8) कार्यालय का स्वभाव है और ऐसा कार्यालय ऐसे स्वाधीन के अभाव होते या
मृत्यु हो जाने के कारण उनके नामक स्वाभाविक या उत्तराधिकारियों
द्वारा बलाया जाता है।”

(ख) ग्रंथ "ऐसे साझेदारों कार्यालय के भावनात्मक" के स्थान पर ग्रंथ “ऐसे
साझेदारों कार्यालय के भावनात्मक या उत्तराधिकारियों, जैसे भी
फिरित किए।” रख दिया जायेगा।

11-पूरा अंशितांक की धारा 28 में, उपभाषा (7) में अन्त में निमित्तिक
प्रतिवेदनार्थ उपयोग दिया जायेगा, अतः—

प्रतिवेदन यह है कि यहाँ किसी वर्ग वर्ष के विशेष व्यवस्थापन की सकल
व्यवस्था पर अवधारणा या एवं या ऐसे अधिक धनसूची जो सम्भावनास्वीकार
पर, या अधिक नहीं है, जहाँ अधिक ऐसे व्यवस्थापन की लेखनविधि या
अधिक के परिवर्तन करने से व्यवस्थापन के लिए व्यवस्थापितों के लिए
व्युत्क्रम रख दिया जायेगा।

12-पूरा अंशितांक की धारा 29 में, उपभाषा (12) में ग्रंथ एवं अंक "भाग 28 में
यद्यपायितक" के स्थान पर स्थान "इस धारा में धारा अपनाया" रख दिया जायेगा।

13-पूरा अंशितांक की धारा 33 में उपभाषा (2) से संशोधित के स्थान पर
निमित्तिक संदर्भोंकरण स्थान जायेगा, अतः—

“संदर्भोंकरण : इस उपचार के प्रयोजनाधीन, व्यवस्थापित, एवं ऐसे वर या एवं
निर्माण वर्ष के लिए उपचार का संदर्भ कर की गणना धारा 15 के उपयोग के अनुसार की
जाएगी और तथ्यमें धारा 6- के अंतिम टेक्स्ट धनसूची संबंधित होगी।"


(1) প্রথমে তুমি পাগল করে উপার্জনের জন্য প্রমাণিত কর।

(2) যখন তুমি তাকে প্রমাণিত করতে পারবে, তখন তা কর।

(3) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(4) যখন তুমি তাকে প্রমাণিত করার জন্য তাকে প্রমাণিত কর।

(5) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(6) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(7) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(8) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(9) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(10) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(11) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(12) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(13) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(14) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।

(15) নতুন প্রমাণিত করার জন্য তুমি তাকে প্রমাণিত কর।
उत्तर प्रदेश-असाधारण गाजट, 25 दिसम्बर, 2014

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(दो) रजिस्ट्रेशन व्यवस्थापन आदेशों के अनुसार या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। (पूर्व) व्यवहारी उद्योगी इस अभिव्यक्ति के अनुसार या परिवहन के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है।</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(पूर्व) माल के अनुसार व्यवहारी इस अभिव्यक्ति के अनुसार क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है।</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| (ख) क्रम संख्या 14 एवं 15 की प्रतिविधियों के अनुसार रख दी जाएगी, अन्तर्गत- |

<table>
<thead>
<tr>
<th>क्रम संख्या</th>
<th>निर्देश</th>
<th>भाषित की घटनाशीलता</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>जहां, यदाचित्त व्यवहारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है।</td>
<td></td>
</tr>
<tr>
<td>(एक) यदि व्यवहारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है।</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 15         | जहां यदाचित्त व्यापारी या उद्योगी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |
| (एक) यदि क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |

| (ख) प्रतिविधि के अनुसार माल के अनुसार व्यवहारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |
| (एक) यदि क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |

|  (पूर्व) माल के अनुसार व्यापारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |

| (पूर्व) माल के अनुसार व्यापारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |

| (पूर्व) माल के अनुसार व्यापारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |

| (पूर्व) माल के अनुसार व्यापारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |

| (पूर्व) माल के अनुसार व्यापारी या क्रेडिट का प्रमाण प्रदान करने के लिए आवश्यक माल का प्रयोग करने को नहीं किया गया है। |
(vi) राज्य से होकर नाल के 
गुजरने हेतु ऐसे दस्तावेजों के 
रखते हुए माल को तथ्य ते बाहर 
ले जाने के लिए राज्य के अंदर 
दस्तावेज़ व्यक्ति को ऐसे माल 
सीलने का उत्तरदायित्व प्राप्त 
करता है किन्तु ऐसे माल को 
ऐसे वास्तविक व्यक्ति को तौपयने 
में विफल रहता है, या 

(लीन) ऐसा व्यक्ति होते हुए, 
जो चालक या वाहन प्रभारी 
व्यक्ति से माल राज्य से बाहर 
ले जाने के लिए प्राप्त करता है, 
राज्य के बाहर ऐसे माल को नहीं 
ले जाता है, या 

(घाय) परिवाहक या वाहन 
का पारापार होते हुए, राज्य के 
बाहर माल की विधा गंतव्य 
स्थल का दर्शाने हुए माल की 
रथीद सैलॉर करता हो अन्तर्गत :

(अ) अन्मक 21-ख की प्रविष्टियों के स्थान पर निम्नलिखित प्रविष्टियों लक्ष्य रख कर दी जायेंगी:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>जहां यथाविधि, व्यवहार या माल के मूल्य पर संदेह कर अथवा</td>
<td>कोई अन्य व्यक्ति ने कर के नुगतन माल के मूल्य का 40 प्रतिशत, जो भी</td>
<td>का अपवर्धन करने के आरोप से अधिक हो।</td>
</tr>
</tbody>
</table>
| युक्ति सम्य में स्थानीय बाजार के नाम वाला संबंध दु: यो में | प्रविष्टित माल के मूल्य के परिसार | प्रतिपादित व्यक्ति की सीमा तक 
| स्थानिक व्यापार वातावरण दु: यो में | प्रविष्टित माल का अपमूल्यन करते हुए | माल का अपमूल्यन करते हुए 
| यथाविधि, कोई कर नैजरक या | विनियम बीजक या माल मूल्य से | संबंधित कोई अन्य दस्तवेज जारी 
| और प्रविष्टित किया हो। | संबंधित संबंधित किया हो। |

18--मूल अंदेशिपण की धारा 57 में--

(क) उपधारा (4) में शब्द ओर अंक "धारा 42" के स्थान पर शब्द ओर अंक 
"धारा 42 की उपधारा (3) और उपधारा (15)" रख दिये जायेंगे।

(ख) उपधारा (12) में, शब्द ओर अंक "धारा 42 के अंशिन पारित आदेश" के स्थान पर शब्द ओर अंक "धारा 42 के अंशिन राहित द्वारा पहुँचे 
आदेश" रख दिये जायेंगे।
उत्तर प्रदेश असाधारण गठन, 26 दिसंबर, 2014

राज्य सरकार इस अधिनियम की किसी अनुसूची की किसी प्रतिक्रिया के वर्तमान पत्रकारीय या अनुसूची-पाठ अनुसार समाप्त होने के लिए यथार्थतः समाप्ति कर सकती है।

उद्देश्य और कारण
माल के विक्रय या प्रय पर कर उद्योग और संग्रहण के लिए मूल संरचना कराने के लिए उत्तर प्रदेश मूल संरचना कराने का अधिनियम, 2008 का अधिनियम प्रकार गाया गया है। कृतिस्थान, शाखागत कर की संस्थापकों पर यह विनियम लगाता है कि उक्त अधिनियम को संरचना करके मुक्तकर निरस्त की आवश्यकता की आवश्यकता की आवश्यकता:

(2) काराबार बने होने के परामर्श पर भी किसी दस्तावेज को रखने की परिभाषा में सम्बन्धित करना, यदि वह ऐसे माल के विक्रय से संबंधित है, जिन्हें उस अधिकार की अपील किया गया हो, जबकि काराबार बन रहा था;

(3) धारां 52 के अंतर्गत यथा उपर्युक्त दस्तावेज रखने में और यथाविधि प्रतिक्रिया का अनुपालन करने में असफल रहने वाले व्यक्ति को यथावाही की परिभाषा में सम्बन्धित करना;

(4) कर की परिभाषा को सम्पृक्त करना और उससे उपकर को भी सम्बन्धित करना;

(5) अर्थितता कर का प्रयोग दिनांक 28 मई, 2014 के परामर्श भी जारी रखना;

(6) पेट्रोल अधिकारी दीज्वल अधिकार दोनों पर उपकर का प्रयोग;

(7) किसी व्यक्ति द्वारा प्रयोग-पत्र या धोपण पत्र के गलत या सत्य उपयोग से होने वाली क्षति का निर्धारण/बुझाली करना;

(8) इनपुट टैक्स प्रदर्शक को सरल एवं तकनीकी बनाना;

(9) किसी काराबार के स्वामी, जिसका काराबार मूल कराने अवश्य अवश्य हो जाने के लिए कराने का अनुदान दे हो गया हो, उन्हें उत्तराधिकारी या उत्तराधिकारीय द्वारा पंजीकरण कराने जाने की आवश्यकता को समाप्त करना;

(10) किसी व्यक्ति के माध्यम से निकाली किसी कर निर्धारण यथा में सुरक्षित अधिकार से या ऐसे अधिकार संबंधित हो, जैसी रथवकार द्वारा निर्धारित की गया, अधिक नहीं है, यहाँ अधिनियम को ऐसे व्यक्तियों की लेखा बहिया या अन्य लोगों का प्रतिक्रिया करने वाला कर निर्धारित के लिए व्यक्तियों को चुनित करने के लिए और राजकीय एवं कपलता अवधारित करने के लिए सशक्त करना;
(3) The following English translation of the Uttar Pradesh Mulya Samvardhit Kar (Sanshodhan) Adhiniyam, 2014 (Uttar Pradesh Adhiniyam Sankhya 23 of 2014) as passed by the Uttar Pradesh Legislature and assented to by the Governor on December 01, 2014.

THE UTTAR PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2014

(U. P. Act no: 23 of 2014)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

Further to amend the Uttar Pradesh Value Added Tax Act, 2008.

It is hereby enacted in the Sixty-fifth Year of the Republic of India as follows:

1. (1) This Act may be called the Uttar Pradesh Value Added Tax (Amendment) Act, 2014.

(2) Sub-clause (i) of clause (c) of section 2, section 7 and section 10 shall be deemed to have come into force on January 01, 2008 and the remaining provisions shall come into force on May 26, 2014.
2. In section 2 of the Uttar Pradesh Value Added Tax Act, 2008, hereinafter referred to as the principal Act,-

(a) in clause (e) after sub-clause (iii) the following sub-clause shall be inserted, namely:-

"(iv) any transaction, even after the closure of business, if it relates to sale of goods acquired during the period in which business was carried out."

(b) in clause (h) for sub-clause (ix) the following sub-clause shall be substituted, namely:-

"(ix) a railway container contractor, an air cargo operator, a courier service provider, who fails to disclose the name and complete address of consignor or consignee or if discloses such name or address of consignor or consignee is found bogus, forged or not verifiable; or the owner or person in-charge of a vehicle who obtained authorization for transit of goods from the officer in-charge of entry check post but failed to deliver the same to the officer in-charge of the exit check post or fails to carry such documents as provided under section 52 and follow such procedure as prescribed;"

(c) in clause (ag),-

(i) in sub-clause (i), for the words "turnover of sales" the words "turnover of sales or purchases or both, as the case may be" shall be substituted,

(ii) after sub-clause (iii) the following sub-clause shall be inserted, namely:-

"(iv) the amount of cess leviable under section 3-B."

3. In section 3 of the principal Act, in sub-section (3),-

(a) in the table in serial no.8 in column (2) for sub-clause (i), the following sub-clause shall be substituted, namely:-

"(i) A railway container contractor, an air cargo operator, a courier service provider, who fails to disclose the name and complete address of consignor or consignee or if discloses such name or address of consignor or consignee is found bogus, forged or not verifiable; or the owner or person in-charge of a vehicle who obtained authorization for transit of goods from the officer in-charge of entry check post but failed to deliver the same to the officer in-charge of the exit check post or fails to carry such documents as provided under section 52 and follow such procedure as may be prescribed;"

(b) in Explanation (I) for the word and figure "sub-section (5) "the word and figure "sub-section (4)" shall be substituted.

4. In section 3-A of the principal Act,-

(a) in sub-section (2) clause (b) shall be omitted.

(b) sub-section (5) shall be omitted.

5. After section 3-A the following section shall be inserted, namely :-

"3-B (1) Notwithstanding anything to the contrary contained in any other provision of this Act but subject to the provisions of subsection (2), every dealer liable to pay tax under this Act shall also be liable to pay in addition to the tax payable under any other provision of this Act, a cess on sale of petrol or diesel or both, at such rate not exceeding five rupees per litre and at such point of sale, as may be specified by the State Government by notification in the Gazette."
(2) Cess under sub-section (1) shall be levied and paid only for such purposes as may be notified by the State Government and in the manner specified in such notification."

6. In section 4 of the principal Act, in sub-section (1) the second proviso shall be omitted.

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

"(1) Notwithstanding anything to the contrary contained in any other provision of this Act, but subject to other provisions of this section and the directions of the State Government, the assessing authority may agree to accept a composition money either in lump sum or at an agreed rate on his turnover of sale or purchase or both as the case may be, in lieu of tax that may be payable under this Act by a dealer in respect of such goods or class of goods and for such period as may be agreed upon:

Provided that in the case of a dealer not being a dealer executing works contract, who carries on exclusive business of re-sale of goods within the State after their purchase from a registered dealer within the State and whose turnover of sale of such goods, for any assessment year, does not exceed fifty lakh rupees or his turnover, for the assessment year preceding that assessment year, has not exceeded fifty lakh rupees, the State Government may notify a rate percent on sale of such goods. Different rates may be notified for different goods:

Provided further that any change in the rate of tax which may come into force after the date of such agreement shall have the effect of making a proportionate change in the lump sum or the rate agreed upon in relation to that part of the period of assessment during which the changed rate remains in force.

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

"8-A (1) Notwithstanding anything to the contrary contained in any other provision of this Act and without prejudice to the provisions of section 54, a person who issues a false or wrong certificate or declaration, prescribed under any provision of this Act or the rules or the notification issued thereunder, to another person by reason of which a tax leviable under this Act on the purchase or sale as the case may be, ceases to be leviable or becomes leviable at the concessional rate, shall be liable to pay an amount which would have been payable as tax on such purchase or sale as the case may be, had such certificate or declaration not been issued:

Provided that before taking any action under this section the person concerned shall be given an opportunity of being heard.

(2) No input tax credit shall be claimed or allowed in respect of the amount payable under this section.

Explanation: Where a person issuing a certificate or declaration to use the goods purchased for such purpose as will make the tax not leviable or leviable at a concessional rate, but uses the same for a purpose other than such purpose, the certificate or declaration shall, for the purposes of this section, be deemed to be wrong."

9. In section 13 of the principal Act, for sub-section (11) the following sub-section shall be substituted, namely:

"(11) Where it appears to the assessing authority that the amount of input tax or amount of input tax credit is incorrect or is not worthy of credence, it may, after giving reasonable opportunity of being heard to such dealer and after making such inquiry as it may deem fit, determine the amount of input tax or amount of input tax credit, as the case may be, by making an order in writing."
Amendment of section 17

10. In section 17 of the principal Act, in sub-section (14), in Explanation (II),-(b) after sub-section (II) the following sub-section shall be inserted, namely:-

"(12) Where on account of any order passed under this Act or by depositing tax levied on enhanced turnover of purchase in case of best judgement assessment by the assessing authority or otherwise, the amount of input tax credit varies, the account of input tax credit shall be amended accordingly."

Amendment of section 28

11. In section 28 of the principal Act, in sub-section (12) for the words and figures "as prescribed in section 28" the words "as provided in this section" shall be substituted.

Amendment of section 33

13. In section 33 of the principal Act for the Explanation to sub-section(2), the following Explanation shall be substituted, namely:-

"ExplanatioM : For the purposes of this sub-section, the tax admittedly payable for a tax period or an assessment year, as the case may be, shall be computed in accordance with provisions of section 15 and shall include the amount payable under section 8-A."

Amendment of section 42

15. (a) The Commissioner may by order amend or cancel the Certificate of Entitlement before or after expiration of period of exemption or reduction in the rate of tax, where it is found that-

(i) facility for refund in lieu of exemption or the reduction in rate of tax has been misused in any manner resulting in wrong amount of refund;

(ii) the eligibility certificate issued or facility of exemption or reduction in rate of tax granted under the erstwhile Act has been cancelled or amended by a competent court or an authority;

(iii) the Certificate of Entitlement has been obtained on the basis of misrepresentation or concealment of fact;

Provided that no Certificate of Entitlement shall be amended or cancelled without affording opportunity of being heard to the dealer.
(b) The order passed under clause (a) shall take effect from the date mentioned in the order.

Provided that no order passed under this sub-section shall take effect before the date of incidence warranting amendment or cancellation of the Certificate of Entitlement.

(c) Subject to the provisions of sections 57 and 58, the order passed under use (a), shall be final.

15. In section 48 of the principal Act, in sub-section (5) for the words "not exceeding forty percent of the value of such goods" the words "not exceeding forty percent of the value of such goods or tax payable under this Act on the value of such goods, whichever is higher" shall be substituted.

16. (1) In section 50 of the principal Act,-

(a) in sub-section (2),-

(i) in clause (a) for the words "carry such declarations or documents as, may be prescribed" the words "carry duly filled such declarations or documents as may be prescribed" shall be substituted;

(ii) in clause (b) for the words "likewise carry such certificfates and documents as may be prescribed" the words "likewise carry duly filled such certificates and documents as may be prescribed" shall be substituted;

(b) in sub-section (4) for the word "detention" the word "seizure" shall be substituted.

17. In section 54 of the principal Act, in sub-section (1), in the table,-

(a) for entries at serial nos. 5 and 6 the following entries shall columnwise be substituted, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Wrong</th>
<th>Amount of Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>5</td>
<td>Where the dealer has,-</td>
<td>Tax payable on the value of goods or 40% of the value of goods whichever is higher</td>
</tr>
<tr>
<td></td>
<td>(i) failed to issue or has deliberately not issued a tax invoice or sale invoice; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) deliberately not obtained tax invoice in spite of being a registered dealer while purchasing the goods liable to tax under this Act from a registered dealer; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) not issued purchase invoice; in accordance with the provisions of this Act.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The dealer has failed to issue a challan, transfer invoice or transport memo in respect of dispatch or delivery of goods in accordance with the provisions of this Act.</td>
<td>Tax payable on the value of goods or 40% of the value of goods whichever is higher</td>
</tr>
</tbody>
</table>

(b) for the entries at serial nos. 14 and 15 the following entries shall columnwise be substituted, namely:-
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Wrong</th>
<th>Amount of Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td>Where the dealer or any other person, as the case may be, -</td>
<td>(a) In case of registered dealer,-</td>
</tr>
<tr>
<td></td>
<td>(i) imports or attempts to import or abets the import of any goods, in contravention of the provisions under section 50 or section 51 with a view to evading payment of tax on sale of-</td>
<td>(i) 15% of the value of goods if goods are of the description as embodied in Schedule-II or Schedule-III</td>
</tr>
<tr>
<td></td>
<td>(a) such goods; or</td>
<td>(ii) twice the rate of tax leviable on the goods if goods are of the description as embodied in Schedule-V</td>
</tr>
<tr>
<td></td>
<td>(b) goods manufactured, processed or packed by using such goods; or</td>
<td>(iii) an amount equal to tax payable on the value of the goods if the rate of tax on goods exceeds forty percent</td>
</tr>
<tr>
<td></td>
<td>(ii) transports, attempts to transport any taxable goods in contravention of any provisions of this Act.</td>
<td>(iv) in any other case 40% of the value of the goods.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(b) In case of a person other than the registered dealer tax payable on the value of goods or 40% of the value of goods whichever is higher</td>
</tr>
<tr>
<td></td>
<td>Where the driver or person in charge of the vehicle, as the case may be, -</td>
<td>Tax payable on the value of goods or 40% of the value of goods whichever is higher</td>
</tr>
<tr>
<td></td>
<td>(i) fails to carry documents referred to in section 52 and also fails to prove that goods carried in his vehicle are meant for delivery to dealers or persons outside the State; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(ii) while carrying such documents for transit of goods through the State undertakes responsibility of handing over such goods to a bona-fide person inside the State for carrying them outside the State but fails to hand over such goods to such bona-fide person; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iii) being a person, who receives any goods from driver or person in charge of a vehicle for carrying them outside the State, does not carry such goods outside the State; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(iv) being a transporter or hirer of a vehicle prepares goods-receipt by showing false destination of goods outside the State.</td>
<td></td>
</tr>
</tbody>
</table>
(c) for entries at serial no. 21B the following entries shall columnwise be substituted, namely:

<table>
<thead>
<tr>
<th>Sl. no.</th>
<th>Wrong</th>
<th>Amount of Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

18. In section 57 of the principal Act,-

(a) in sub-section (4) for the words and figures “section 42” the words and figures “sub-section(3) and sub-section(15) of section 42” shall be substituted;

(b) in sub-section (12), in clause (d) for the words and figures “an order passed under section 42” the words and figures “an order passed by the Commissioner under section 42” shall be substituted.

19. For section 70 of the principal Act the following section shall be substituted, namely:-

"70. The State Government may assign commodity code to each category of commodities whether described in any entry of any Schedule of this Act or embodied in Schedule-V."

Repeal and saving

20. (1) The Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2014 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action is 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**

The Uttar Pradesh Value Added Tax Act, 2008 has been enacted to provide for introducing Value Added System of Taxation for the levy and collection of tax on sale or purchase of goods. On the recommendations of the Commissioner Commercial Taxes it has been decided to amend the said Act, mainly to provide for-

(a) inclusion in the definition of ‘business’ any transaction, even after the closure of business, if it relates to sale of goods acquired during the period in which business was carried out;

(b) inclusion of such person in the definition of ‘dealer’ as has failed to carry such documents as provided under section 52 and follow such procedure as prescribed.
(c) clarifying the definition of 'tax' and inclusion of Cess therein;
(d) continuation of levy of Additional Tax even after May 28, 2014;
(e) levy of Cess on petrol or Diesel or on both;
(f) assessment/realisation of loss caused by wrong or false use of certificate or declaration by any dealer;
(g) simplifying and rationalising the input tax-credit;
(h) abolishing the requirement of registration by the successor or successors of a proprietor of a business, whose business had been discontinued due to his death or disability;
(i) empowering the Commissioner to determine the parameters and modalities to select the dealers for the annual assessment after examining the books of account or records of such dealers, in case of a dealer whose aggregate turnover in any assessment year does not exceed rupees twenty five lakhs or such larger amount as may be determined by the State Government from time to time;
(j) empowering the Commissioner to amend or cancel the Certificate of Entitlement in certain cases;
(k) rationalising in certain cases the provision of pecuniary penalty;
(l) abolishing the provision of allotment of commodity code on the basis of Harmonised System of Nomenclature as adopted by the Government of India under the Central Excise Tariff Act, 1984.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2014 (U.P. Ordinance no. 4 of 2014) was promulgated by the Governor on May 26, 2014.

This Bill is introduced to replace the aforesaid Ordinance.

By order,

S. B. SINGH,

Praniukh Sachiv
सरकारी गजट, उत्तर प्रदेश
उत्तर प्रदेशीय सरकार द्वारा प्रकाशित
असाधारण

विधायी परिषिक्ष
भाग-1, खण्ड (क)
(उत्तर प्रदेश अधिनियम)

लखनऊ, सोमवार, 31 अगस्त, 2020
भागपत 9, 1942 शक संवत्

उत्तर प्रदेश शासन
विधायी अनुमान-1

संख्या 1565/79-नि-1-20-1(क)-26-20
लखनऊ, 31 अगस्त, 2020

अधिसूचना

विविध

"भारत का संविधान" के अनुसार वे 200 के अधीन राज्यपाल महोदय ने उत्तर प्रदेश मूल्य संबंधित कर (संशोधन) विवेचन, 2020 जिससे राज्य कर अनुमान-2 प्रशासनिक रूप से सम्बन्धित है, पर दिनांक 28 अगस्त, 2020 को अनुमान प्रदान की और यह उत्तर प्रदेश अधिनियम संख्या 23 सन् 2020 के रूप में सर्वसाधारण की सूचना तथा इस अधिसूचना द्वारा प्रकाशित किया जाता है।

उत्तर प्रदेश मूल्य संबंधित कर (संशोधन) अधिनियम, 2020
(उत्तर प्रदेश अधिनियम संख्या 23 सन् 2020) ।
[जैसा उत्तर प्रदेश विधान मंडल द्वारा पारित हुआ]
उत्तर प्रदेश मूल्य संबंधित कर अधिनियम, 2008 का अग्रता संशोधन करने के लिए

अधिनियम

भारत गणराज्य के इकठ्ठन्व वर्ष में नियमानुसार अधिनियम बनाया जाता है =-
1—(1) यह अधिनियम उत्तर प्रदेश मूल्य संबंधित कर (संशोधन) अधिनियम, 2020 कहा संशोधित नाम और प्रारम्भ;
(2) यह दिनांक 31 मार्च, 2020 से प्रकृत हुआ समझा जायेगा।

191 RPH 2020 (Value Added Tax) (Adhiniyam) 4E
उत्तर प्रदेश असाधारण गजट, 31 अगस्त, 2020

उत्तर प्रदेश अधिनियम संख्या 5 सन् 2008 में नई धारा 29 का बढ़ाया जाना

"29क—(1) इस अधिनियम में अन्तिदर्द किसी बात के होते हुए भी, सरकार, विभाग, अथवा जिनका अनुमान नहीं की जा सकती है अथवा जिनका अनुमान नहीं किया जा सकता है, के समबन्ध में इस अधिनियम अथवा तदर्दीन बनायी गयी नियमावली में सरकार की शक्ति विनिर्दिष्ट किया अथवा विनिर्दिष्ट अथवा अविनिर्दिष्ट समय सीमा में दुष्कर कर सकती है।

2—इस धारा की शक्ति में ऐसे विनिर्दिष्ट करने के विनिमय से पूर्व का न हो, से ऐसे अधिनियम में भूतल्ली प्रमाण प्रदान करने की शक्ति समन्वित होगी।

स्पष्टीकरण — इस धारा के उपरोक्त के लिए एवं "अपरिहार्य घटना" का तात्कालिक युद्ध, गहरायी, धर, सूक्ष्म, अंतिम, चक्रवात, नूरस्फुर, तथा अन्य प्रकृति के कारण या, इस अधिनियम के उपरन्तु के से ऐसे उपरबंध के क्रियान्वयन को अथवा रूप में प्रभावित करने वाली किसी अन्य आयाम से है।"

निर्देश के जाने से पूर्वदीर्घता निरस्त किया जाता है।

(2) ऐसे निर्देश के होते हुए भी उपर्युक्त (1) में निर्दिष्ट अधिनियम द्वारा यथा संशोधित भूतल्ली अधिनियम के उपरबंध के अधीन दूसरे कार्यक्रम या कोई कार्य की गई कोई कार्यवाही, इस अधिनियम द्वारा यथा संशोधित भूतल्ली अधिनियम के रह दृष्टि में उपरबंध के अधीन कृत का या की गयी समीक्षा जायेगी मानो इस अधिनियम के उपरबंध, समय सीमा में प्रभाव थे।

उद्देश्य और कारण

उत्तर प्रदेश राज्य द्वारा उत्तर प्रदेश भूतल्ली संबंधित कर अधिनियम, 2008 (उत्तर प्रदेश अधिनियम संख्या 5 सन् 2008) द्वारा उत्तर प्रदेश भूतल्ली संबंधित कर अधिनियम, 2008 (उत्तर प्रदेश अधिनियम संख्या 5 सन् 2008) में अंतः राजप्राय विधि द्वारा कर उद्देश्य उपरबंध एवं संशोधन का उपरबंध करने के लिये अधिनियमतित किया गया है।

2—कोविड-19 के कारण लाइन-ऑफ के फलस्वरूप करदाताओं के सम्बन्ध उत्तर प्रदेश में वाती कठिनाईयां को निरनिर्दिष्ट करने हेतु सरकार का, भूतल्ली प्रबन्ध से (अधिनियम के प्रस्ताव देने के लिये धारा से अपूर्तत) ऐसी कार्यवाहीय, जो अपरिहार्य घटना के होते हुए पूर्व नहीं की जा सकती है अथवा जिनका अनुमान नहीं किया जा सकता है, के संबन्ध में इस अधिनियम द्वारा विनिर्दिष्ट अथवा विनिर्दिष्ट अथवा तदर्दीन अविनिर्दिष्ट समय सीमा में दुष्कर करने की शक्ति प्रदान करने के लिये, उत्तर प्रदेश अधिनियम में एक नए धारा बढ़ाने का निरनिर्दिष्ट किया गया।

3—भूतल्ली विधि द्वारा ग्रामीण सत्ता में नहीं था और पूर्वांग विनिर्दिष्ट को कार्यवाह करने के लिये तुरंत विनिर्दिष्ट कार्यवाही की आवश्यक थी अतः राज्य द्वारा धारा 06 जुलाई, 2020 को उत्तर प्रदेश भूतल्ली संबंधित कर (संशोधन) अधिनियम, 2020 (उत्तर प्रदेश अधिनियम संख्या 14 सन् 2020) प्रस्तावित किया गया।

4—यह विनिर्दिष्ट पूर्वांग अधिनियम को प्रतिस्थापित करने के लिये पुत्र-प्रस्थापित किया जाता है।

आज्ञा से,
जेएम विजेता-II,
प्रमुख सचिव।

191 RPH 2020 (Value Added Tax) (Adhiniyam) 4E
THE UTTAR PRADESH VALUE ADDED TAX (AMENDMENT) ACT, 2020
(U.P. Act no. 23 of 2020)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Value Added Tax Act, 2008

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

1. (1) This Act may be called the Uttar Pradesh Value Added Tax (Amendment) Act, 2020;

(2) It shall be deemed to have come into force with effect from 31st March, 2020.

2. After section 29 of the Uttar Pradesh Value Added Tax Act, 2008, the following section shall be inserted, namely:—

"29A. (1) Notwithstanding anything contained in this Act, the Government may, by notification extend the time limit specified in, or prescribed or notified under, this Act or rules made there under in respect of actions which can not be completed or complied with due to force majeure.

(2) The power of this section shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation—For the purpose of this section the expression force majeure means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

3. (1) The Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2020, is hereby repealed.

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

The Uttar Pradesh Value Added Tax Act (U.P. Act no. 5 of 2008) has been enacted to make a provision for levy and collection of tax on *intra-state* sale of goods by the State of Uttar Pradesh.

2. To overcome the difficulties faced by tax payers, arising by reason of Lockdown due to COVID-19, it had been decided to inset a new Section in the said Act to empower the Government to extend the time limit retrospectively (not earlier than the date of commencement of the Act), specified in or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

3. Since the State legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2020 (U.P. Ordinance no. 14 of 2020) was promulgated by the Governor on July 06, 2020.

4. This Bill is introduced to replace the aforesaid Ordinance.

By order,

J. P. SINGH-II,

*Pramukh Sachiv.*