



The Uttar Pradesh Bikri Kar (Sanshodhan) Adhiniyam, 1962  
Act 3 of 1963

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**THE UTTAR PRADESH BIKRI KAR (SANSHODHAN)  
ADHINIYAM, 1962\***

[U. P. ACT NO. III OF 1963]

[*Authoritative English text† of the Uttar Pradesh Bikri Kar  
(Sanshodhan) Adhinyam, 1962*]

**AN  
ACT**

*to amend the Uttar Pradesh Sales Tax Act, 1948, for certain  
purposes*

U. P. Act XV  
of 1948

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

1. (1) This Act may be called the Uttar Pradesh Bikri Kar  
(Sanshodhan) Adhinyam, 1962.

Short title and  
commencement.

(2) It shall, except as otherwise provided under this Act,  
come into force at once.

2. In sub-section (1) of section 8 of the Uttar Pradesh  
Sales Tax Act, 1948 (hereinafter called the Principal Act)  
between the words "notice of assessment" and the comma  
occurring thereafter and the words "as may be specified", the  
words "and demand" shall be inserted.

Amendment of  
section 8 of U.P.  
Act XV of 1948.

3. In section 8-A of the Principal Act—

Amendment of  
section 8-A of  
U. P. Act XV  
of 1948.

(i) in sub-section (1), *after* the words and the fullstop  
"as may be prescribed.", the following shall be *added*—

"The application for registration by the dealer may  
be moved for the assessment year, or at his option,  
for a longer period, but not exceeding three years  
at a time";

(ii) in sub-section (1-A), *for* clauses (a), (b) and (c), the  
following shall be *substituted* :

"(a) The assessing authority may, after such enquiry  
as it may consider necessary and subject to such  
conditions as may be prescribed in this behalf, allow

\*For Statement of Objects and Reasons, please see *U. P. Gazette Extra-ordinary*, dated August 25, 1962.

Passed in Hindi by the Uttar Pradesh Legislative Assembly on September 20, 1962 and by the Uttar Pradesh Legislative Council on October 3, 1962.

Received the assent of the President on February 5, 1963 under Article 201 of the Constitution of India and was published in the *Uttar Pradesh Gazette Extraordinary*, dated February 12, 1963.

†Published in the *Uttar Pradesh Gazette Extraordinary*, dated February 12, 1963.

the application and cause the dealer to be registered. The registration shall, subject to the provisions of this Act and the rules made thereunder, remain in force for the period for which it has been granted.

(b) A dealer registered under this section shall, unless his certificate of registration has been cancelled, get his certificate of registration renewed in such manner and within such time as may be prescribed.

(c) A fee of Rs.10 shall be payable by the dealer for every assessment year or part thereof for which registration certificate has been granted or renewed"; and

(iii) in sub-section (3)—

(a) *between* the words "shall issue a cash memo" and the words "signed by the dealer", the words and commas "or a credit memo, as the case may be," shall be *inserted*; and

(b) *for* the words "realizes" and "realized", wherever occurring, the words "charges" and "charged" shall respectively be *substituted*.

Amendment of  
section 9 of U. P.  
Act XV of 1948.

4. In section 9 of the Principal Act—

(i) in sub-section (3)—

(a) the fullstop occurring at the end of clause (c) shall be *substituted* by a comma and thereafter the word "or" shall be *added*; and

(b) *after* clause (c), the following shall be *added* as new clauses (d) and (e) —

"(d) (1) confirm, annul or modify the order allowing or refusing exemption under clause (b) of sub-section (1) of section 4, or

(2) confirm, enhance or reduce the fee levied by the assessing authority under clause (b) of sub-section (1) of section 4, or

(3) set aside the order allowing or refusing exemption under clause (b) of sub-section (1) of section 4 and direct the assessing authority to pass fresh orders after such further enquiries as may be directed, or

(e) confirm an order passed under section 30 or set aside the same and direct the assessing authority to reopen the case under section 30";

(ii) in sub-section (5)—

(a) *for* the word "assessment" occurring between the words "if the amount of" and the words "is reduced", the words and comma "tax assessed, fee levied or penalty imposed" shall be *substituted*; and

(b) *between* the words "the excess amount of tax" and the comma and the words, "if realized" the comma and the words, "fee or penalty" shall be *inserted*.

5. In section 10 of the Principal Act—

Amendment of  
section 10 of  
U. P. Act XV of  
1948.

(i) in clause (i) of sub-section (3)—

(a) *between* the words "Revising Authority" and the word "may" the words "or any Additional Revising Authority" shall be *inserted*; and

(b) the fullstop occurring at the end of the proviso thereto shall be *substituted* by a colon and thereafter the following new provisos shall be *added* :

"Provided further that an application for stay of realisation of any amount of tax, fee or penalty, shall not be entertained by the Revising Authority or by any Additional Revising Authority, unless an appeal or revision from the order of the assessing authority or the appellate authority, as the case may be, is pending before proper authority :

Provided also that whenever realisation of any amount of tax, fee or penalty is stayed by the Revising Authority, or by any Additional Revising Authority, the applicant shall be required to furnish security to the satisfaction of the assessing authority concerned, within such period as may be specified by it."

(ii) in clause (ii) of sub-section (3), *for* the words "any person qualified under clause (2) of Article 217 of the Constitution for appointment as Judge of a High Court, to be an Additional Revising Authority" the words and commas "such number of Additional Revising Authorities, as it may deem necessary, out of persons qualified for appointment as Revising Authority" shall be *substituted*; and

(iii) in sub-section (5)—

(a) *for* the word "assessment" occurring between the words "if the amount of" and the words "is reduced", the words and comma "tax assessed, fee levied or penalty imposed" shall be *substituted*; and

(b) *between* the words "the excess amount of tax" and the words "if already realised" the comma and the words, "fee or penalty" shall be *inserted*.

6. Clause (ff) of sub-section (2) of section 24 of the Principal Act shall be *deleted*.

Amendment of  
section 24 of  
U. P. Act XV of  
1948.

Insertion of a new section 31 in U. P. Act XV of 1948.

7. After section 30 of the Principal Act, the following shall be *added* and be deemed to have been so added with effect from the first day of April, 1948, as a new section 31:

“31. (1) Where any dealer has, in accordance with the provisions of section 7, as it stood prior to its amendment by section 7 of U. P. Act XIX of 1956, opted to be assessed to tax on the basis of his turnover of the previous year, he shall be assessed to tax at such rates as are prevalent during the year for which the assessment is being made, and if the rates of tax on any goods or class of goods are altered during such assessment year, the dealer, in respect of the turnover of such goods, shall be liable to pay tax at the altered rates, as if the altered rates were in force during the previous year also proportionately for the same number of days as they are in force during the assessment year.

(2) Notwithstanding any judgment, decree or order of any court, all assessments or orders made, actions or proceedings taken, directions issued, jurisdictions exercised or tax levied or collected by any officer or authority purporting to act under the provisions of sub-section (1) of section 7, as it stood prior to its amendment by section 7 of U. P. Act XIX of 1956, shall be deemed to be good and valid in law as if such assessments, orders, actions, proceedings, directions, jurisdictions and tax have been duly made, taken, issued, exercised, levied or collected, as the case may be, under or in accordance with the said provisions of this Act as amended by the Uttar Pradesh Bikri Kar (Sanshodhan) Adhiniyam, 1962 and as if the amendment so made had been in force on all material dates.

*Explanation*—For the purposes of this section the expression “previous year” shall have the meaning assigned to it in sub-clause (ii) of clause (j) of section 2 of this Act, as it stood prior to its amendment by section 2 of the U. P. Act XIX of 1956.”

Insertion of a new section in U. P. Act XV of 1948.

8. After aforesaid section 31 of the Principal Act, the following shall be *added* and be deemed to have been so added with effect from the twentieth day of July, 1961, as a new section 32:—

“32. (1) Subject to the provisions of sub-section (3), the fee on

(a) memorandum of appeals under section 9 ;

(b) applications for revision under section 10, including applications for stay of realisation of tax, fee or penalty ; and

(c) other applications under this Act ;

filed or moved on or after the twentieth day of July, 1961, whether the assessment proceedings were initiated before or after the said date,

shall be payable as mentioned below, and be deemed to be so payable with effect from the afore-mentioned date as if the amendment of this Act by the Uttar Pradesh Bikri Kar (Sanshodhan) Adhiniyam, 1962, had been in force on all material dates, anything to the contrary contained in any other law, decree or order of a court notwithstanding:

(i) On a memorandum of appeal under section 9. One per cent of the amount of tax, fee or penalty in dispute, subject to a minimum of one rupee and a maximum of fifty rupees.

(ii) On an application for revision under section 10 not being an application for stay of realization of tax, fee or penalty. Five per cent of the amount of tax, fee or penalty in dispute, subject to a minimum of five rupees and maximum of one hundred rupees.

(iii) on any other application—

(a) When addressed to the Commissioner of Sales Tax or the revising authority or any additional revising authority. Two rupees.

(b) When addressed to any other officer or authority. One rupee.

(2) The fees referred to in sub-section (1) shall be payable either by affixing court fee stamps or by attaching treasury challan showing deposit of the required amount of fee payable in respect of the same in the treasury.

(3) No fee shall be payable in respect of—

(a) an application presented by the Commissioner of Sales Tax or an assessing authority 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 for adjournment of hearing”.

9. In the Hindi version of the Principal Act—

(i) in marginal heading of section 10 for the words “किरा से कर निर्धारण” the words and brackets “पुनरीक्षण

(अथवा निरीक्षण या फिर से कर-निर्धारण)" shall be *substituted* ;  
and

(ii) for the words "फिर से कर निर्धारित करने वाला अधिकारी" or "फिर से कर निर्धारित करने वाले अधिकारी" or "पुनरीक्षक अधिकारी" or "पुनरीक्षक प्राधिकारी" wherever they occur, the words "पुनरीक्षण अधिकारी" shall be *substituted*.

Deletion  
Rule 84.

of 10. Rule 84 of the Uttar Pradesh Sales Tax Rules, 1948, published in the *Gazette Extraordinary*, dated July 20, 1961, under Finance (Audit and Sales Tax) Department notification no. ST-2760/X—900(S)-52, dated July 15, 1961, is hereby *deleted*.

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**THE UTTAR PRADESH SALES TAX (SECOND AMENDMENT) ACT, 1964\***

[U. P. ACT NO. XXII OF 1964]

[† *Authoritative English Text of the Uttar Pradesh Bikri-Kar (Diwitiya Sanshodhan) Adhiniyam, 1964.*]

AN  
ACT

to further amend the Uttar Pradesh Sales Tax Act, 1948

U. P. Act no. XV of 1948.

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

1. This Act may be called the Uttar Pradesh Sales Tax (Second Amendment) Act, 1964.

Short title.

2. In the preamble and the long title of the Uttar Pradesh Sales Tax Act, 1948 (hereinafter referred to as the principal Act), the words "sales of goods", shall be substituted by the words "sales or purchase of goods".

Amendment of the preamble and the long title of U. P. Act no. XV of 1948.

3. In section 2 of the principal Act—

Amendment of section 2.

(i) In the explanation to clause (c), for the words "goods are sold," the words "goods are sold or purchased", shall be substituted.

(ii) for clause (ee), the following new clause shall be substituted:

"(ee) 'licensed dealer', means a dealer licensed under section 3-E ;"

(iii) after clause (gg) the following new clause shall be inserted:

"(ggg) 'registered dealer', means a dealer registered under section 8-A ;"

(iv) in clause (h), Explanation II shall be deleted ;

(v) in clause (i)—

(i) for the words "bought or sold", the words and commas "are sold, or the aggregate amount for which goods are bought, whichever is greater," shall be substituted ;

(ii) Explanation I shall be deleted.

[\*For statement of Objects and Reasons, please see Uttar Pradesh Gazette (Extraordinary), dated September 3, 1964.]

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on September 3, 1964 and by the Uttar Pradesh Legislative Council on September 9, 1964.)

(†Received the Assent of the President on September 30, 1964, under Article 201 of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated October 1, 1964.)



(vi) in clause (ii), for the words "turnover of purchases", the words "turnover of purchases with its cognate expression," shall be substituted.

Substitution of new section for section 3-D.

4. For section 3-D of the principal Act, the following new section shall be substituted:

"3-D. (1) Except as provided in sub-section (2), there shall be levied and paid, for each assessment year or part thereof, a tax on the turnover, to be determined in such manner as may be prescribed, of first purchases made by a dealer or through a dealer, acting as a purchasing agent in respect of such goods or class of goods, and at such rates, not exceeding two paise per rupee in the case of foodgrains, including cereals and pulses, and five paise per rupee in the case of other goods and with effect from such date, as may, from time to time, be notified by the State Government in this behalf.

*Explanation*—In the case of a purchase made by a registered dealer through the agency of a licensed dealer, the registered dealer shall be deemed to be the first purchaser, and in every other case of a first purchase made through the agency of a dealer, the dealer who is the agent shall be deemed to be the first purchaser.

(2) Where the first purchase in respect of the goods notified in sub-section (1) is made by a person other than a registered dealer otherwise than through a dealer, acting as a purchasing agent, and the sale to such person is made through a dealer, acting as a selling agent, the tax shall be levied and paid, for each assessment year or part thereof, on the turnover, to be determined in such manner, as may be prescribed, of sales made through the dealer, acting as selling agent, in respect of the goods at the rates notified as aforesaid.

(3) No dealer shall be liable to pay a tax under this section if his turnover during the assessment year is less than Rs.12,000 or such larger amount as may be notified by the State Government in that behalf for purposes of liability for payment of tax in relation to any goods or class of goods notified under sub-section (1).

(4) On the issue of a notification under this section, no tax shall be levied under any other section in respect of the goods so notified.

(5) The provisions of the second and third proviso to section 3 and of section 18 shall *mutatis mutandis* apply in relation to the tax payable under this section.

(6) Where any goods in respect of which tax is levied under any other section are notified under this section, or where any goods notified under this section are denotified and tax in respect thereof is levied under any other section, during the course of an assessment year, the tax payable by a dealer shall be computed as follows, that is to say,—

(a) for the period the goods are subject to liability to tax under this section, on the turnover of purchases or sales thereof as the case may be ; and

(b) for the period the goods are subject to liability to tax under any other section, on the turnover of sales thereof.

(7) Unless the dealer proves otherwise to the satisfaction of the assessing authority, every purchase by or through a dealer shall, for the purposes of sub-section (1), be presumed to be the first purchase by such dealer and every sale through a dealer shall, for the purposes of sub-section (2), be presumed to be sale to a first purchaser."

5. For section 3-E of the principal Act the following new section shall be substituted:

Substitution of  
new section for  
section 3-E.

"3-E. (1) The State Government may, from time to time, by order notified in the *Gazette*, provide for the licensing of such dealers as are mercantile agents who carry on the business of buying or selling goods notified under sub-section (1) of section 3-D on behalf of their principals or through whom such goods are sold or purchased, whether they are called commission agents or *arhatias* or by any other name whatsoever.

(2) An order made under sub-section (1) may provide for—

(a) appointment of officers authorised to issue licences under this section and their territorial jurisdiction ;

(b) particulars to be mentioned in an application for the licence ;

(c) the manner of, and the condition of, the grant of a licence, including payment of licence fee, not exceeding Rs.100, for an assessment year or part thereof ;

(d) the manner and the conditions of the exercise of the power of revocation, suspension or amendment of a licence ; and

(e) other incidental or ancillary matters.

(3) A licence issued under this section shall, without prejudice to the provisions of sub-section (2) or sub-section (4), be subject to such conditions as may be prescribed.

(4) A licensed dealer shall be bound to—

(a) maintain true and correct accounts of day-to-day transactions of sale and purchase of goods notified under sub-section (1) of section 3-D in an intelligible form and in such manner, if any, as may be prescribed ;

(b) furnish to the assessing authority the details of the aforesaid transactions together with the name and particulars of the purchaser and the number and date of the registration certificate held by the purchaser under section 8-A and such other information regarding the transactions as may, subject to rules, if any, in this behalf be required."

- Amendment of section 7-A. 6. In sub-section (1) of section 7-A of the principal Act, *after* the word and figure "section 3", the words, figures and commas "or sub-section (3) of section 3-D, as the case may be", shall be *inserted*.
- Amendment of section 7-E. 7. In the heading of section 7-E of the principal Act the words "sales tax" shall be *substituted* by the words "sales or purchase tax".
- Amendment of section 8-A. 8. In section 8-A of the principal Act,—  
 (i) in sub-section (1), in clauses (c) and (d), *after* the word and figure "section 3", the words, figures and commas "or sub-section (3) of section 3-D, as the case may be," shall be *inserted* ;  
 (ii) in sub-section (2), the words "sales tax", wherever occurring shall be *substituted* by the words "sales or purchase tax".
- Amendment of section 14. 9. In section 14 of the principal Act,—  
 (i) in sub-section (1), clause (b) shall be *deleted* ; and  
 (ii) in clause (g) of sub-section (2), *for* the words "as such", the words "as purchase or sales tax", shall be *substituted*.
- Amendment of section 24. 10. In section 24 of the principal Act, in clause (b) of sub-section (2), *after* the words "in the sale", the words "or purchase", shall be *inserted*.

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THE UTTAR PRADESH SALES TAX (AMENDMENT AND VALIDATION) ACT, 1970

(U. P. Act No. 2 of 1970) ✓

[\*Authoritative English Text of the Uttar Pradesh Bikri kar (Sanshodhan... Tatha Vaidhikaren) Vidhayak, 1970]

AN ACT

Further to amend the U. P. Sales Tax Act, 1948 and to validate certain action taken thereunder

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

1. This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1970.

Short title.

2. In section 3-A of the U. P. Sales Tax Act, 1948, hereinafter referred to as the principal Act, in sub-section (1)—

Amendment of section 3-A of U. P. Act XV of 1948.

(i) for the words "at such single point in the series of sales by successive dealers as the State Government may specify", the words "at such single point of sale as the State Government may specify, and such declaration may be made notwithstanding that the goods or class of goods are not capable of being sold, or according to prevalent commercial practice are not ordinarily sold, at more than one point" shall be substituted and be deemed always to have been substituted ;

(ii) at the end, the following Explanation shall be inserted, and be deemed always to have been inserted, namely :—

"Explanation—For the purposes of this sub-section, ornamented or cut-glass bangles shall be deemed to be different from plain glass bangles, and accordingly, nothing in this sub-section shall be construed to prevent the imposition, levy or collection of the tax at the specified point of sale of ornamented or cut-glass bangles merely because tax had been imposed, levied or collected earlier at the specified point of sale of those glass bangles in their plain form,"

3. In section 3-D of the principal Act, in sub-section (1), the existing Explanation shall be numbered as Explanation I, and after Explanation I as so numbered the following Explanation shall be inserted and be deemed always to have been inserted, namely :—

Amendment of section 3-D.

"Explanation II—For the purposes of this sub-section, split or processed foodgrains, such as in the form of dal, shall be deemed to be different from unsplit or unprocessed foodgrains, and accordingly, nothing in this sub-section shall be construed to prevent the imposition, levy or collection of the tax in respect of the first purchases of split or processed foodgrains merely because tax had been imposed, levied or collected earlier in respect of the first purchases of those foodgrains in their unsplit or unprocessed form."

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

Substitution of new section for section 4-A.

"4-A. (1) Notwithstanding anything contained in section 3 or section 3-A, the State Government may, if it is of opinion as specified in sub-section (2), by notification in the Gazette declare in respect of any goods that the turnover by the manufacturer thereof shall, during such period, not exceeding five years as may be specified, be exempt from sales-tax or be liable to tax at such reduced rate as it may fix.

\*For Statement of Objects and Reasons, please see Uttar Pradesh Gazette Extraordinary, dated March 3, 1970.

(2) A declaration under sub-section (1) may be made if the State Government is of opinion that it is necessary so to do for—

- (a) increasing the production of the specified goods, or
- (b) promoting the development of such industrially backward districts as the State Government may by notification in the *Gazette* specify from time to time.

(3) It shall be lawful for the State Government to grant exemption from tax or reduction in rate of tax—

(a) under clause (a) of sub-section (2) generally in respect of all such goods manufactured subsequent to the date of the notification under sub-section (1); or

(b) under clause (a) or clause (b) of sub-section (2) in respect of such of those goods only as are manufactured in a new unit which goes into production after such date, whether before or after the date of the notification under sub-section (1), and within such period, as may be specified.

*Explanation*—For the purposes of this section, 'new unit', means a factory or workshop using machinery, accessories or components not already used or acquired for use in any other factory or workshop in Uttar Pradesh, but does not include any factory or workshop established on the site of an existing factory or workshop manufacturing the same goods or any addition to or extension of an existing factory or workshop."

Substitution of  
new section for  
section 7-D.

5. For section 7-D of the principal Act, the following section shall be substituted, namely :—

"7-D. *Composition of Tax Liability*—(1) Any dealer whose turnover in an assessment year does not exceed Rs.25,000 may apply, before the expiry of the first quarter of the assessment year, to the assessing authority to permit him to pay, in lieu of the tax payable by him under this Act, an amount by way of composition, hereinafter referred to as the composition fee, and the assessing authority shall, if it is satisfied that the turnover is not likely to exceed Rs.25,000, allow him to do so :

Provided that nothing in this sub-section shall apply to the following classes of dealers, namely :—

(a) manufacturers of goods other than goods which the State Government may by notification in the *Gazette* specify in that behalf ;

(b) dealers importing from outside Uttar Pradesh goods in respect of which a notification under section 3-A, section 3-AA or section 3-D is for the time being in force declaring that the turnover in respect of those goods shall not be liable to tax except at the single point of sale by an importer ;

(c) casual dealers.

(2) The composition fee shall be determined at the rate of 2 per cent of the turnover of the dealer, to be determined in such manner as may be prescribed, during the assessment year.

(3) The assessing authority shall make a detailed survey of the premises of the dealer (that is to say, any office, shop, godown, vessel or vehicle in which the goods or books, documents or accounts maintained by the dealer in the ordinary course of his business are kept) before passing an order determining the composition fee payable by him.

(4) If on the basis of such survey or of any other information received the assessing authority is satisfied that the dealer's turnover is likely to exceed Rs.25,000 or that the dealer belongs to a class specified in the proviso to sub-section (1), the assessing authority shall reject the application of the dealer for composition and make an assessment of tax in accordance with the provisions of this Act.

(5) A dealer who has been allowed to pay composition fee in lieu of tax shall maintain vouchers in respect of all purchases made by him during the year and shall also maintain records showing therein the daily totals of the sales made by him.

(6) The composition fee determined under this section shall be deemed to be the tax payable by the dealer for all purposes of this Act and shall, in particular, be realisable in the same manner as tax assessed under the Act."

6. After section 12 of the principle Act, the following section shall be inserted and be deemed always to have been inserted, namely—

Insertion of new section 12-A.

"12-A. *Burden of proof*—In any assessment proceedings, when 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 circumstances bringing the case within any of the exceptions, exceptions or reliefs mentioned in section 3-A, section 3-D, section 4, section 4-A, section 4-B or section 7-D shall lie upon him and the assessing authority shall presume the absence of such circumstances".

7. Notwithstanding any judgment, decree or order of any court or tribunal to the contrary, every notification issued or purporting to have been issued under section 3-A or section 3-D of the principal Act before the commencement of this Act shall be deemed to have been issued under that section as amended by this Act and shall be so interpreted and be deemed to be and always to have been as valid as if the provisions of this Act were in force at all material times, and accordingly, anything done or any action taken (including any order made, proceeding taken, jurisdiction exercised, assessment made, or tax levied, collected or paid, purporting to have been done or taken in pursuance of any such notification) shall be deemed to be, and always to have been, validly and lawfully done or taken.

Validation.

8. The Uttar Pradesh Sales Tax (Amendment and Validation) Ordinance, 1970 is hereby repealed.

Repeal of U. P. Ordinance No. 2 of 1970.

## उत्तर प्रदेश बिक्री-कर (संशोधन) अधिनियम, 1970

(उत्तर प्रदेश अधिनियम संख्या 3, 1971)

[उत्तर प्रदेश विधान सभा ने दिनांक 23 दिसम्बर, 1970 ई० तथा उत्तर प्रदेश विधान परिषद ने दिनांक 26 दिसम्बर, 1970 ई० की बैठक में स्वीकृत किया।]

['भारत का संविधान' के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 2 जनवरी, 1971 ई० को स्वीकृति प्रदान की तथा उत्तर प्रदेशीय सरकारी असाधारण गजट में दिनांक 4 जनवरी, 1971 ई० को प्रकाशित हुआ।]

उत्तर प्रदेश बिक्री-कर ऐक्ट, 1948 ई० का अग्रतर संशोधन करने के लिये

### अधिनियम

भारत गणराज्य के इक्कीसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :

- 1—यह अधिनियम उत्तर प्रदेश बिक्री-कर (संशोधन) अधिनियम, 1970 कहलायेगा।
- 2—उत्तर प्रदेश बिक्री-कर ऐक्ट, 1948 ई०, जिसे आगे मूल अधिनियम कहा गया है, की धारा 3-च के स्थान पर निम्नलिखित धारा रख दी जाय, अर्थात्:—

संक्षिप्त नाम  
संयुक्त प्रान्तीय  
ऐक्ट संख्या 15,  
1948 ई० की  
धारा 3-च का  
संशोधन

“3-च—प्रत्येक व्यापारी, जो धारा 3, धारा 3-क, धारा 3-कक या धारा 3-घ के अधीन कर का देनदार हो, और जिसका किसी कर-निर्धारण वर्ष में क्रय या कतिपय व्यापारिक क्रय अथवा दोनों का कुल विक्रय-धन दो लाख रुपये से अधिक हो, उक्त करके अतिरिक्त, उस कर-निर्धारण वर्ष के लिये अपने कर-योग्य विक्रय-धन पर पच्चीस प्रति सौ रुपये की दर से अतिरिक्त कर देगा :

प्रतिबन्ध यह है कि सेन्ट्रल सेल्स टैक्स ऐक्ट, 1956 में यथा परिभाषित डिक्लेयर्ड गुड्स (घोषित माल) की दशा में:—

(क) यदि उक्त धाराओं के अधीन देय कर उक्त ऐक्ट की धारा 15 के अधीन अनुज्ञेय कर की अधिकतम धनराशि के बराबर हो तो इस धारा के अधीन कोई अतिरिक्त कर देय नहीं होगा;

(ख) यदि इस धारा के अधीन अतिरिक्त कर और उक्त धाराओं के अधीन देय कर मिला कर उक्त ऐक्ट की धारा 15 के अधीन अनुज्ञेय कर की अधिकतम धनराशि से अधिक हो जाय तो अतिरिक्त कर की धनराशि घटा कर उतनी हो जायगी जो उपर्युक्त प्रकार से देय कर को मिला कर उक्त अधिकतम धनराशि के बराबर हो :

अग्रतर प्रतिबन्ध यह है कि किसी ऐसे कर निर्धारण वर्ष की दशा में जो इस धारा के प्रवर्तन के पूर्व प्रारम्भ हुआ हो, यह अवधारित करने के प्रयोजनार्थ कि व्यापारी इस धारा के अधीन अतिरिक्त कर का देनदार है या नहीं, ऐसे सम्पूर्ण कर-निर्धारण वर्ष के विक्रय-धन की गणना की जायगी किन्तु अतिरिक्त कर विक्रय-धन के केवल उस भाग के संबंध में देय होगा जिसका संबंध इस धारा के प्रारम्भ होने के पश्चात् की अवधि से हो।

स्पष्टीकरण—यह अवधारित करने के प्रयोजनार्थ कि व्यापारी इस धारा के अधीन अतिरिक्त कर का देनदार है या नहीं, उसका ऐसे माल के संबंध में, जो धारा 4 के अधीन कर से मुक्त हो, विक्रय-धन भी सम्मिलित किया जायगा।”

3—मूल अधिनियम की धारा 8 में—

(1) उपधारा (1) में, शब्द “ऐसे ढंग से तथा ऐसी किस्तों में, यदि कोई हों, तथा ऐसे समय के भीतर जो कर-निर्धारण और मांग की नोटिस की तारीख के पश्चात् 15 दिन से कम न होगा,” के स्थान पर शब्द “कर-निर्धारण और मांग की नोटिस तामील किये जाने के दिनांक से तीस दिन के भीतर और ऐसी रीति से” रख दिये जायें;

(2) उपधारा (4) में शब्द “या नोटिस के अनुसरण में किसी धनराशि के भुगतान के लिये समय बढ़ा सकता है” निकाल दिये जायें;

धारा 8 का  
संशोधन

उद्देश्य और कारणों के विवरण के लिए कृपया दिनांक 22 दिसम्बर, 1970 ई० का सरकारी असाधारण गजट देखिये।

Price 10 Paise.

(3) उपधारा (8) के पश्चात् निम्नलिखित उपधारा बढ़ा दी जाय और सदैव से इस प्रकार बढ़ायी गयी समझी जाय, अर्थात्—

“(9) उपधारा (1) और (1-क) में दी गयी किसी बात के होते हुये और किसी न्यायालय, न्यायाधिकरण या अन्य प्राधिकरण के किसी निर्णय, डिक्री या आज्ञा के होते हुये भी, यदि कर-निर्धारक अधिकारी द्वारा किसी व्यापारी पर इस ऐक्ट के अधीन किसी कर या अन्य देयों के संबंध में कर-निर्धारण और मांग की कोई नोटिस तामील की जाय और ऐसे कर या देयों के सम्बन्ध में अपील, पुनरीक्षण या अन्य कार्यवाही की जाय तो—

(क) यदि ऐसी अपील, पुनरीक्षण या अन्य कार्यवाही के परिणामस्वरूप ऐसे कर या अन्य देयों की धनराशि बढ़ा दी जाय तो कर-निर्धारक अधिकारी व्यापारी पर केवल उतनी धनराशि के संबंध में, जितनी धनराशि की ऐसे कर या अन्य देयों में वृद्धि की जाय, एक नयी नोटिस तामील करेगा, और ऐसी अपील, पुनरीक्षण या अन्य कार्यवाही के निस्तारण के पूर्व उस पर पहले से ही तामील की गयी नोटिस में निर्दिष्ट धनराशि से संबंधित कोई कार्यवाही उस प्रक्रम से जारी रखी जा सकती है जिस प्रक्रम पर वह ऐसे निस्तारण किये जाने के ठीक पूर्व रही हो;

(ख) यदि ऐसी अपील, पुनरीक्षण या अन्य कार्यवाही के परिणामस्वरूप ऐसे कर या अन्य देयों की धनराशि कम कर दी जाय तो—

(1) कर-निर्धारक अधिकारी को व्यापारी पर नयी नोटिस तामील करना आवश्यक न होगा;

(2) यदि वसूली की कोई कार्यवाही विचाराधीन हो तो कर-निर्धारक अधिकारी ऐसी कमी किये जाने के तथ्य की सूचना कलेक्टर को देगा जो तदुपरान्त केवल कम की गई धनराशि की वसूली के लिये कार्यवाही करेगा; और

(3) ऐसी अपील, पुनरीक्षण या अन्य कार्यवाही का, जिसके अन्तर्गत वसूली की कोई कार्यवाही भी है, निस्तारण किये जाने के पूर्व व्यापारी पर तामील की गयी नोटिस या नोटिसों के आधार पर प्रारम्भ की गयी कोई कार्यवाही इस प्रकार कम की गई धनराशि के सम्बन्ध में उस प्रक्रम से जारी रखी जा सकती है जिस प्रक्रम पर वह ऐसे निस्तारण के ठीक पूर्व रही हो;

(ग) किसी ऐसे मामले में, जिसमें कर या अन्य देयों की धनराशि में ऐसी अपील, पुनरीक्षण या अन्य कार्यवाही के परिणामस्वरूप कोई भिन्नता न हो, नयी नोटिस की आवश्यकता न होगी।”

धारा 9 का संशोधन

4—मूल अधिनियम की धारा 9 में—

(1) उपधारा (1) के स्थान पर निम्नलिखित उपधारा रख दी जाय, अर्थात्—

“(1) कोई व्यापारी जिसे कर-निर्धारक अधिकारी द्वारा दी गई, धारा 10-क में उल्लिखित आज्ञा से भिन्न, किसी आज्ञा पर आपत्ति हो, आज्ञा की प्रतिलिपि तामील किये जाने के दिनांक से तीस दिन के भीतर ऐसे अधिकारी को अपील कर सकता है जो निर्धारित किया जाय :

प्रतिबन्ध यह है कि इस ऐक्ट के अधीन किसी कर-निर्धारण आज्ञा के विरुद्ध कोई अपील तब तक ग्रहण नहीं की जायेगी जब तक कि अपीलकर्ता कम से कम निम्नलिखित धनराशि के भुगतान किये जाने का संतोषप्रद प्रमाण प्रस्तुत न कर दे—

(क) यदि विवरणी प्रस्तुत की जाय, तो अपीलकर्ता द्वारा प्रस्तुत की गई विवरणी में या बाद में कर-निर्धारक अधिकारी के समक्ष कार्यवाहियों में, जो भी अधिक हो, स्वीकार किये गये, यथास्थिति, ऋय-धन या विक्रय-धन पर इस ऐक्ट के अधीन देय कर या शुल्क की धनराशि, या

(ख) यदि कोई विवरणी प्रस्तुत न की जाय, तो कर-निर्धारक अधिकारी के समक्ष कार्यवाहियों में किसी प्रक्रम पर स्वीकार किये गये, यथास्थिति, ऋय-धन या विक्रय-धन पर इस ऐक्ट के अधीन देय कर या शुल्क की धनराशि, या निर्धारित कर या शुल्क की धनराशि का 20 प्रतिशत, जो भी अधिक हो :

अग्रेतर प्रतिबन्ध यह है कि अपील सुनने वाला अधिकारी, विशिष्ट एवं यथेष्ट कारणों से जो अभिलिखित किये जायेंगे, पूर्ववर्ती परन्तु के खंड (ख) की अपेक्षाओं से दे छूट सकता है अथवा उन्हें शिथिल कर सकता है।”



(2) उपधारा (3) के स्थान पर निम्नलिखित उपधारायें रख दी जायें, अर्थात्—

“(3) अपील सुनने वाला अधिकारी, अपीलकर्ता तथा बिक्री-कर कमिश्नर को सुनवाई का उचित अवसर देने के पश्चात्—

(क) कर-निर्धारण या अर्थ-दण्ड की किसी आज्ञा की दशा में—

(1) कर-निर्धारण या अर्थ-दण्ड अथवा दोनों की पुष्टि कर सकता है, उसको कम कर सकता है, बढ़ा सकता है अथवा उसका अभिशून्यन कर सकता है, या

(2) आज्ञा को रद्द कर सकता है और कर-निर्धारक अधिकारी को यह निदेश दे सकता है कि वह ऐसी अग्रेतर जांच करने के पश्चात्, जो निर्दिष्ट की जाय, फिर से आज्ञा दे, या

(ख) किसी अन्य आज्ञा की दशा में, ऐसी आज्ञा की पुष्टि कर सकता है, उसको निरस्त अथवा उसमें परिवर्तन कर सकता है।

(3-क) अपील सुनने वाले अधिकारी को अपीलकर्ता द्वारा अपीलाधीन किसी आदेश के अधीन देय कर, शुल्क अथवा अर्थ-दण्ड की किसी धनराशि की वसूली को स्थगित करने का अधिकार न होगा।”

5—मूल अधिनियम की धारा 10 के स्थान पर निम्नलिखित धारा रख दी जाय, अर्थात्—

धारा 10 का संशोधन

“10—(1) राज्य सरकार उन व्यक्तियों में से जो उच्च न्यायालय के न्यायाधीश नियुक्त किये जाने के लिए अर्ह हों, एक पुनरीक्षण अधिकारी और उतने अतिरिक्त पुनरीक्षण अधिकारी, जो वह उचित समझे, नियुक्त करेगी।

(2) कर-निर्धारक अधिकारी या अपील सुनने वाले अधिकारी द्वारा दी गयी किसी आज्ञा से क्षुब्ध बिक्री-कर कमिश्नर के, या अपील सुनने वाले अधिकारी द्वारा दी गयी किसी आज्ञा से, जो धारा 10-क में उल्लिखित आज्ञा न हो, क्षुब्ध किसी अन्य व्यक्ति के प्रार्थना-पत्र पर, पुनरीक्षण अधिकारी या अतिरिक्त पुनरीक्षण अधिकारी, स्वविवेक से, ऐसी आज्ञा की वैधता या औचित्य के सम्बन्ध में अपना समाधान करने के प्रयोजनार्थ संगत अभिलेख मंगा सकता है और उनका परीक्षण कर सकता है और पक्षों को सुनवाई का उचित अवसर देने के पश्चात् और ऐसी अग्रेतर जांच, यदि कोई हो, जिसे वह आवश्यक समझे, करने के पश्चात्—

(क) ऐसी आज्ञा की पुष्टि, उसे निरस्त या उसमें परिवर्तन कर सकता है, या

(ख) आज्ञा को रद्द कर सकता है, और यथास्थिति, कर-निर्धारक अधिकारी या अपील सुनने वाले अधिकारी को यह निदेश दे सकता है कि वह ऐसी अग्रेतर जांच करने के पश्चात्, जो निर्दिष्ट की जाय, फिर से आज्ञा दे।

(3) किसी अतिरिक्त पुनरीक्षण अधिकारी का क्षेत्राधिकार ऐसे क्षेत्रों या वर्ग के मामलों के सम्बन्ध में होगा जो राज्य सरकार द्वारा निर्दिष्ट किया जाय :

प्रतिबन्ध यह है कि पुनरीक्षण अधिकारी अपने समक्ष विचाराधीन कोई मामला या किसी वर्ग के मामले को किसी अतिरिक्त पुनरीक्षण अधिकारी को हस्तान्तरित कर सकता है, और इसी प्रकार किसी अतिरिक्त पुनरीक्षण अधिकारी के समक्ष विचाराधीन किसी मामले को किसी अन्य अतिरिक्त पुनरीक्षण अधिकारी को या अपने पास हस्तान्तरित कर सकता है।

(4) पुनरीक्षण अधिकारी या कोई अतिरिक्त पुनरीक्षण अधिकारी, व्यापारी के प्रार्थना-पत्र पर, बिक्री-कर कमिश्नर को सुनवाई का अवसर देने के पश्चात्, उस आज्ञा के, जिसके विरुद्ध अपील या पुनरीक्षण विचाराधीन हो, अधीन व्यापारी द्वारा देय कर, शुल्क या अर्थ-दण्ड की किसी धनराशि की वसूली को स्थगित कर सकता है :

प्रतिबन्ध यह है कि ऐसा कोई प्रार्थना-पत्र तब तक ग्रहण नहीं किया जायगा जब तक कि व्यापारी धारा 9 के अधीन उसके द्वारा जमा किये जाने के लिए अपेक्षित कर या शुल्क की धनराशि के अतिरिक्त कर, शुल्क या अर्थ-दण्ड की विवादग्रस्त धनराशि की कम से कम एक-तिहाई धनराशि का भुगतान करने का संतोषप्रद प्रमाण प्रस्तुत न कर दे :

अग्रेतर प्रतिबन्ध यह है कि, यथास्थिति, पुनरीक्षण अधिकारी अथवा अतिरिक्त पुनरीक्षण अधिकारी, विशिष्ट एवं यथेष्ट कारणों से जो अभिलिखित किये जायेंगे, पूर्ववर्ती परन्तुक की कर, शुल्क या अर्थ-दण्ड की विवादग्रस्त धनराशि से सम्बन्धित अपेक्षाओं से छूट दे सकता है अथवा उन्हें शिथिल कर सकता है :

प्रतिबन्ध यह भी है कि इस उपधारा के अधीन कोई स्थगन आज्ञा उसके दिये जाने के पश्चात् साठ दिन से अधिक के लिए प्रवृत्त न रहेगी जब तक कि इस बीच प्रार्थी ने उस धनराशि के भुगतान के लिए, जिसकी वसूली स्थगित की गयी हो, कर-निर्धारक अधिकारी के सन्तोषानुसार प्रतिभूति न दे दी हो।

(5) उपधारा (2) या उपधारा (4) के अधीन दी गयी आज्ञा की प्रतिलिपि प्रार्थी तथा विरुद्ध पक्ष में से प्रत्येक पर तामील की जायगी ।

(6) उपधारा (2) के अधीन कोई प्रार्थना-पत्र उस आज्ञा के तामील किये जाने के दिनांक से, जिसके विरुद्ध असंतोष प्रकट किया गया हो, एक वर्ष की अवधि की समाप्ति के पश्चात् नहीं दिया जायगा:

प्रतिबन्ध यह है कि उक्त अवधि के पश्चात् प्रार्थना-पत्र ग्रहण किया जा सकता है यदि प्रार्थी, यथास्थिति, पुनरीक्षण अधिकारी या अतिरिक्त पुनरीक्षण अधिकारी का यह समाधान कर दें कि उक्त अवधि के भीतर प्रार्थना-पत्र न दिये जाने का पर्याप्त कारण था ।

(7) यदि निर्धारित कर, लगाये गये शुल्क या आरोपित अर्थ-दण्ड की धनराशि उपधारा (2) के अधीन पुनरीक्षण अधिकारी या अतिरिक्त पुनरीक्षण अधिकारी द्वारा कम कर दी जाय तो वह कर, शुल्क या अर्थ-दण्ड की अधिक धनराशि को, यदि वह पहले ही से वसूल कर ली गयी हो, वापस करने की आज्ञा देगा ।”

नयी धारा 10-क का बढ़ाया जाना

6—मूल अधिनियम की धारा 10 के पश्चात् निम्नलिखित नई धारा बढ़ा दी जाय, अर्थात्—

“10-क—निम्नलिखित के विरुद्ध न तो कोई अपील की जायेगी और न पुनरीक्षण के लिए कोई प्रार्थना-पत्र दिया जायेगा :—

(क) धारा 7 या धारा 21 के अधीन कोई आज्ञा या नोटिस जिसमें कर-निर्धारण आज्ञाएं जिनके विरुद्ध कोई अपील या पुनः कर-निर्धारण के निमित्त कोई जांच या पुनरीक्षण नहीं किया जायेगा प्रारम्भ की जाय, या

(ख) धारा 13 या धारा 13-क के अधीन कोई आज्ञा ।”

धारा 13-क का संशोधन

7—मूल अधिनियम की धारा 13 में—

(1) उपधारा (2) में शब्द व कामा “श्रेणी के न हों,” और शब्द “निरीक्षण” के बीच शब्द “तलाशी लेने और” रख दिये जायं,

(2) उपधारा (4) के अन्त में निम्नलिखित प्रतिबन्धात्मक खंड बढ़ा दिया जाय, अर्थात्—  
“प्रतिबन्ध यह है कि—

(1) किसी आवासिक स्थान में (जो व्यापार एवं निवास-स्थान न हो) ऐसे अधिकारी द्वारा, सिवाय उस क्षेत्र पर अधिकार-क्षेत्र रखने वाले मैजिस्ट्रेट द्वारा जारी किये गये तलाशी वारंट के प्राधिकार से, न तो प्रवेश किया जायेगा, न उसका निरीक्षण किया जायेगा और न उसकी तलाशी ली जायेगी; और

1898 का अधिनियम 5

(2) इस धारा के अधीन किसी प्रकार प्रवेश करने, तलाशी लेने या निरीक्षण करने के संबंध में दण्ड प्रक्रिया संहिता, 1898 की धारा 102, 103 और 165 के उपबन्ध, आवश्यक परिवर्तनों के साथ, उसी प्रकार लागू होंगे जिस प्रकार वे उक्त संहिता के अधीन किसी तलाशी के संबंध में लागू होते हैं ।”

धारा 13-क का संशोधन

8—मूल अधिनियम की धारा 13-क में, उपधारा (2) से (4) तक के स्थान पर निम्नलिखित उपधारा रख दी जाय, अर्थात्—

“(2) तत्पश्चात् ऐसा अधिकारी अभिगृहीत माल को किसी न्यायालय में प्रस्तुत किये जाने को सुनिश्चित करने और इस प्रकार प्रस्तुत किये जाने तक उनकी सुरक्षित अभिरक्षा के लिये सभी आवश्यक कार्यवाही करेगा ।”

धारा 14 का संशोधन

9—मूल अधिनियम की धारा 14 में, उपधारा (2) में, खण्ड (ख) के पश्चात् निम्नलिखित खण्ड बढ़ा दिया जाय, अर्थात्—

“(खख) ऐसा माल रखे जिसका लेखा उसके द्वारा व्यापारी के रूप में व्यापार के दौरान रखे गये लेखों या रजिस्ट्रों या अन्य लेख्यों में न रखा गया हो,” अथवा

धारा 15 का संशोधन

10—मूल अधिनियम की धारा 15 में खण्ड (ख) के पश्चात् निम्नलिखित खण्ड बढ़ा दिया जाय, अर्थात् :—

“(खख) जो उस दशा में जब अपराध जानबूझकर ऐसे माल को रखने के संबंध में हो जिसका लेखा व्यापारी द्वारा अपने व्यापार के दौरान रखे गये लेखों या रजिस्ट्रों या अन्य लेख्यों में न रखा गया हो, उसके संबंध में देय कर की धनराशि के अतिरिक्त उसकी दोगुनी धनराशि से अधिक न हो ;”

11—मूल अधिनियम की धारा 29 के स्थान पर निम्नलिखित धारा रख दी जाय, अर्थात्—

“29—कर-निर्धारक अधिकारी इस ऐक्ट के अधीन व्यापारी द्वारा देय धनराशि से धनराशि की अधिक भुगतान किये गये किसी कर, शुल्क या अन्य देय धनराशियों को उसे वापसी निर्धारित रीति से, वापस कर देगा :

प्रतिबन्ध यह है कि वापस करने योग्य पाई गई धनराशि प्रथमतः व्यापारी द्वारा देय अवशिष्ट कर या किसी अन्य धनराशि के प्रति समायोजित की जायेगी और केवल शेष धनराशि, यदि कोई हो, वापस की जायेगी।”

12—उत्तर प्रदेश कर तथा शुल्क विधि (संशोधन) अध्यादेश, 1970 का अध्याय 2 तथा उत्तर प्रदेश बिक्री-कर (संशोधन) अध्यादेश, 1970 एतद्द्वारा निरस्त किये जाते हैं।

धारा 29 का  
संशोधन

अध्यादेश संख्या  
14, 1970 के  
अध्याय 2 तथा  
अध्यादेश संख्या  
20, 1970 का  
निरसन

## विधान पुस्तकालय

(राजकीय प्रकाशन)

उत्तर प्रदेश, लखनऊ

उत्तर प्रदेश बिक्री-कर (संशोधन तथा वैधीकरण) अधिनियम, 1971

(उत्तर प्रदेश अधिनियम संख्या 20, 1971)

(उत्तर प्रदेश विधान सभा ने दिनांक 11-8-71 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 16-8-71 ई० की बैठक में स्वीकृत किया।)

('भारत का संविधान' के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 21-8-71 ई० को स्वीकृति प्रदान की तथा उत्तर प्रदेशीय सरकारी असाधारण गजट में दिनांक 22-8-71 ई० को प्रकाशित हुआ।)

उत्तर प्रदेश बिक्री-कर ऐक्ट, 1948 ई० का अग्रतर संशोधन करने और कतिपय कृत्यों तथा कार्यवाहियों का वैधीकरण करने और तत्सम्बन्धी आनुषंगिक या सम्बद्ध विषयों की व्यवस्था करने के लिए उत्तर प्रदेश ऐक्ट संख्या 15, 1948 ई०

## अधिनियम

भारत गणराज्य के बाईसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है :—

1—यह अधिनियम उत्तर प्रदेश बिक्री-कर (संशोधन तथा वैधीकरण) अधिनियम, 1971 संक्षिप्त नाम कहलायेगा।

2—उत्तर प्रदेश बिक्री-कर ऐक्ट, 1948 ई०, जिसे आगे मूल अधिनियम कहा गया है, की धारा 2 में—

(1) खण्ड (घ) के अन्त में शब्द "और इसके अन्तर्गत किसी वर्ग का माल भी है" बढ़ा दिये जायें; और

(2) खण्ड (झ) में शब्द "या कुल धनराशि जितने का माल खरीदा जाय, इनमें जो भी अधिक हो" निकाल दिये जायें।

उत्तर प्रदेश ऐक्ट संख्या 15, 1948 ई० की धारा 2 का संशोधन

3—मूल अधिनियम की धारा 3 और 3-क के स्थान पर निम्नलिखित धारारों रख दी जायें, अर्थात्—

"3—(1) इस अधिनियम के उपबन्धों के अधीन रहते हुये, प्रत्येक व्यापारी, प्रत्येक कर-अधिनियम के अधीन निर्धारण वर्ष के लिए, अपने विक्रय-भन पर, जो नियत रीति से अवधारित किया जायगा, धारा 3-क, धारा 3-कख या धारा 3-कक द्वारा या उसके अधीन व्यवस्थित दरों पर कर का भुगतान करेगा।

धारा 3 और 3-क के स्थान पर नयी धारा 3, 3-क और 3-कख का रखा जाना

(उद्देश्य और कारणों के विवरण के लिये कृपया दिनांक 12-8-71 ई० का सरकारी असाधारण गजट देखिये।)

(2) कोई व्यापारी, धारा 18 में की गयी अन्यथा उपबन्धित व्यवस्था के सिवाय, उपधारा (1) के अधीन कर का देनदार न होगा यदि कर-निर्धारण वर्ष में उसका विक्रय-धन बारह हजार रुपये से, अथवा ऐसी अधिक धनराशि से, जिसे राज्य सरकार गजट में विज्ञप्ति द्वारा, या तो किसी माल के समस्त व्यापारियों के सम्बन्ध में अथवा किसी विशेष वर्ग के व्यापारियों के सम्बन्ध में तदर्थ निर्दिष्ट करे, कम हो।

**स्पष्टीकरण**—इस उपधारा के अधीन न्यूनतम विक्रय-धन की गणना करने के प्रयोजन के लिए, किन्तु उपधारा (1) के अधीन देय कर की धनराशि अवधारित करने के प्रयोजनार्थ नहीं, कुल धनराशि जितने का व्यापारी द्वारा माल खरीदा जाय अथवा कुल धनराशि जितने का माल बिक्री के रूप में सम्भरित या वितरित किया जाय अथवा उसके द्वारा बेचा जाय, इनमें जो भी अधिक हो, विक्रय-धन समझा जायगा।

(3) उपधारा (2) की कोई बात—

(क) व्यापारी द्वारा स्वयं उत्तर प्रदेश के बाहर से आयात किये गये ऐसे माल की बिक्री, जिसका विक्रय-धन धारा 3-क की उपधारा (1) के अधीन कर-योग्य हो, या

(ख) किसी व्यापारी द्वारा—

(1) सेन्ट्रल सेल्स टैक्स ऐक्ट, 1956 की धारा 8 की उपधारा (4) के अधीन विक्रेता व्यापारी को घोषणा-पत्र प्रस्तुत करने के पश्चात् स्वयं उत्तर प्रदेश के बाहर से आयात किये गये माल, या जैसी भी दशा हो,

(2) उपखण्ड (1) में अभिदिष्ट माल का प्रयोग करके अपने द्वारा निर्मित या तैयार किये गये माल,

की बिक्री के सम्बन्ध में लागू न होगी,]

(4) जब उपधारा (2) के अधीन विज्ञप्ति में निर्दिष्ट धनराशि किसी कर-निर्धारण वर्ष में कम कर दी जाय तो किसी व्यापारी द्वारा इस धारा के अधीन देय कर की गणना निम्न-लिखित प्रकार से की जायगी, अर्थात्—

(क) धनराशि में कमी किये जाने से पूर्व की अवधि से सम्बद्ध विक्रय-धन पर, इस प्रकार से मानों धनराशि में कोई कमी न की गई हो, और

(ख) शेष धनराशि पर, इस प्रकार से मानों कम की गई धनराशि सभी सारवाभ दिनांकों पर प्रवृत्त रही हो।

(5) जब कमीशन एजेंट द्वारा अपने निर्देशों की ओर से किसी विक्रय-धन पर कर देय हो और उसका मुगतान कर दिया गया हो, तो निर्देशों ऐसे विक्रय-धन के सम्बन्ध में कर का देनदार न होगा।

3-क (1) (क)—प्रथम अनुसूची के द्वितीय स्तम्भ में निर्दिष्ट माल के सम्बन्ध में विक्रय-धन पर, अनुसूची के स्तम्भ 3 में निर्दिष्ट स्थल पर, ऐसी दर पर, जो दस प्रतिशत से अधिक न हो, जिसे राज्य सरकार गजट में विज्ञप्ति द्वारा घोषित करे, कर लगाया जायगा :

प्रतिबन्ध यह है कि धारा 3-क ख के कारण उत्तर प्रदेश बिक्री-कर (संशोधन तथा वैधीकरण) अधिनियम, 1971 के प्रारम्भ होने के ठीक पूर्व, प्रचलित दरें प्रवृत्त बनी रहेंगी जब तक कि उनमें किसी ऐसी विज्ञप्ति द्वारा परिवर्तन न कर दिया जाय।

(ख) राज्य सरकार, प्रथम अनुसूची से किसी माल से सम्बन्धित प्रविष्टि को निकाल सकती है और इस प्रकार निकाली गयी किसी प्रविष्टि को पूर्ववत् रख सकती है, और किसी प्रविष्टि को निकालने या पूर्ववत् रखने की कोई ऐसी विज्ञप्ति जारी किये जाने पर, उक्त अनुसूची, उपधारा (3) के उपबन्धों के अधीन रहते हुए, तदनुसार संशोधित समझी जायगी।

(2) ऐसे समस्त माल, जो तत्समय प्रथम अनुसूची में या धारा 3-क क अथवा 3-घ के अधीन किसी विज्ञप्ति में निर्दिष्ट न हों, के सम्बन्ध में विक्रय-धन पर तीन प्रतिशत की दर से कर लगाया जायेगा :

प्रतिबन्ध यह है कि राज्य सरकार, गजट में विज्ञप्ति द्वारा, किसी माल के सम्बन्ध में विक्रय-धन पर कर की दर कम कर सकती है।

अग्रेतर प्रतिबन्ध यह है कि किसी ऐसे माल के संबंध में, जिसके विक्रय-धन पर कर की दर किसी समय तीन प्रतिशत से कम हो, राज्य सरकार, गजट में विज्ञप्ति द्वारा, कर की दर बढ़ाकर तीन प्रतिशत तक कर सकती है।

(3) इस धारा के अधीन जारी की गयी प्रत्येक विज्ञप्ति, जारी किये जाने के पश्चात्, यथाशक्य-शीघ्र राज्य विधान मण्डल के प्रत्येक सदन के समक्ष, जब वह सत्र में हो, उसके एक सत्र या एकाधिक आनुक्रमिक सत्रों में, कम से कम कुल चौदह दिन की अवधि पर्यन्त रखी जायेगी और, जब तक कि कोई बाद का दिनांक निर्धारित न किया जाय, गजट में प्रकाशित होने के दिनांक से, ऐसे परिष्कारों या अभिशून्यनों के अधीन रहते हुए जो विधान मण्डल के दोनों सदन उक्त अवधि में करने के लिए सहमत हों, प्रभावी होंगी किन्तु इस प्रकार का कोई परिष्कार या अभिशून्यन सम्बद्ध विज्ञप्ति के अधीन पहले की गयी किसी बात की वैधता पर प्रतिकूल प्रभाव न डालेगा, सिवाय इस बात के कि कर या शास्ति का आरोपण, निर्धारण, लगाया जाना अथवा वसूल किया जाना उक्त परिष्कार या अभिशून्यन के अधीन होगा।

3—कख (1) किसी न्यायालय के किसी निर्णय, डिक्री या आदेश के होते हुए भी, उत्तर प्रदेश बिक्री-कर (संशोधन तथा वैधीकरण) अधिनियम, 1971 के प्रारम्भ के पूर्व, अनुसूची 2 में निर्दिष्ट किन्हीं विज्ञप्तियों के अधीन आरोपित, निर्धारित, लगाया गया या वसूल किया गया अथवा आरोपित, निर्धारित, लगाये जाने या वसूल किये जाने के लिए तात्पर्यित कोई कर विधि के अनुसार वैधरूप से आरोपित, निर्धारित, लगाया गया या वसूल किया गया समझा जायगा, मानो उक्त विज्ञप्तियाँ इस धारा में सम्मिलित की गयी थी और इसका भाग थी और यह धारा उन सभी सारवान समयों पर प्रवृत्त थी जब ऐसा कर आरोपित, निर्धारित, लगाया गया या वसूल किया गया था।

(2) उपधारा (1) के उपबन्धों की व्यापकता पर प्रतिकूल प्रभाव डाले बिना, विशेषतः, निम्न-लिखित परिणाम होंगे, अर्थात्—

- (क) उपधारा (1) में अभिदिष्ट किसी कर को लौटाने के लिये कोई वाद या अन्य कार्यवाही किसी न्यायालय द्वारा अथवा किसी प्राधिकारी के समक्ष न तो स्वीकार की जायगी और न जारी रखी जायगी; और
- (ख) कोई न्यायालय किसी ऐसे कर को लौटाने के लिए कोई डिक्री या आदेश प्रवृत्त न करेगा।”

4—मूल अधिनियम की धारा 3—क में, उपधारा (1) में, शब्द “धारा 3 या 3—क में किसी बात के रहते हुये भी” के स्थान पर शब्द “धारा 3—घ के उपबन्धों के अधीन रहते हुए” रख दिये जायें।

5—मूल अधिनियम की धारा 3—घ में—

- (1) उपधारा (5) में शब्द तथा अंक “धारा 3 के द्वितीय तथा तृतीय प्रतिबन्धात्मक खण्ड” के स्थान पर शब्द तथा अंक “धारा 3 की उपधारा (4), धारा 3—क की उपधारा (2) के प्रथम प्रतिबन्धात्मक खण्ड और द्वितीय प्रतिबन्धात्मक खण्ड (इसमें प्रथम बार आने वाले शब्द ‘तीन प्रतिशत’ के स्थान पर, शब्द ‘खाद्यानों की दशा में दो प्रतिशत व अन्य माल की दशा में पांच प्रतिशत’ व दूसरी बार आने वाले शब्द ‘तीन प्रतिशत’ के स्थान पर ‘दो प्रतिशत या पांच प्रतिशत’ जैसी भी दशा हो रख कर)” रख दिये जायें।

(2) उपधारा (7) के पश्चात् निम्नलिखित उपधारा बढ़ा दी जाय, अर्थात्—

“(8) इस धारा के अधीन जारी की गयी प्रत्येक विज्ञप्ति, जारी किये जाने के पश्चात्, यथाशक्यशीघ्र, राज्य विधान मण्डल के प्रत्येक सदन के समक्ष, जब वह सत्र में हो, उसके एक सत्र या एकाधिक आनुक्रमिक सत्रों में, कम-से-कम कुल चौदह दिन की अवधि पर्यन्त रखी जायेगी और, जब तक कि कोई बाद का दिनांक निर्धारित न किया जाय, गजट में प्रकाशित होने के दिनांक से ऐसे परिष्कारों या अभिशून्यनों के अधीन रहते हुए, प्रभावी होंगी, जो विधान मण्डल के दोनों सदन उक्त अवधि में करने के लिए सहमत हों, किन्तु इस प्रकार का कोई परिष्कार या अभिशून्यन सम्बद्ध विज्ञप्ति के अधीन पहले की गयी किसी बात की वैधता पर प्रतिकूल प्रभाव न डालेगा, सिवाय इस बात के कि कर या शास्ति का आरोपण, निर्धारण, लगाया जाना अथवा वसूल किया जाना उक्त परिष्कार या अभिशून्यन के अधीन होगा।”

6—मूल अधिनियम की धारा 4 की उपधारा (1) में, खण्ड (ख) में, शब्द “किसी ऐसे माल की बिक्री” के स्थान पर शब्द “किसी ऐसे माल की बिक्री या खरीद”, और शब्द “सरकारी गजट में विज्ञप्ति द्वारा निर्दिष्ट किये जायें” के स्थान पर शब्द “राज्य सरकार द्वारा सरकारी गजट में विज्ञप्ति द्वारा निर्दिष्ट किये जायें और सदैव से रखे गये समझे जायेंगे।

7—मूल अधिनियम की धारा 7 में, निम्नलिखित स्पष्टीकरण बढ़ा दिया जाय, अर्थात्—

“स्पष्टीकरण—इस धारा में और धारा 7—क, 7—ख, 7—ग, 7—घ, 7—ड, 8—क, 14, 15—क, 18, 21 और 24 में पद “विक्रय-धन” का तात्पर्य, यथास्थिति, विक्रय-धन अथवा क्रय-धन अथवा दोनों से है।”

धारा 3—कक का संशोधन

धारा 3—घ का संशोधन

धारा 4 का संशोधन

धारा 7 का संशोधन

- धारा 7-क का संशोधन 8—मूल अधिनियम की धारा 7-क में, उपधारा (1) में, शब्द तथा अंक “धारा 3 की उपधारा (1) के प्रथम प्रतिबन्धात्मक खण्ड” के स्थान पर शब्द तथा अंक “धारा 3 की उपधारा (2)” रख दिये जायं।
- धारा 7-घ का संशोधन 9—मूल अधिनियम की धारा 7-घ की उपधारा (1) के प्रतिबन्धात्मक खण्ड में, खण्ड (ख) के स्थान पर निम्नलिखित खण्ड रख दिया जाय, अर्थात्:—  
“(ख) उत्तर प्रदेश के बाहर से ऐसे माल का, जिस पर किसी आयातकर्ता द्वारा बिक्री के स्थल पर, धारा 3-क की उपधारा (1), धारा 3-कक, धारा 3-कख या धारा 3-कघ के अधीन, कर देय हो, आयात करने वाले व्यापारी:”
- धारा 8-क का संशोधन 10—मूल अधिनियम की धारा 8-क में—  
(1) उपधारा (1) के खण्ड (ग) और (घ) में जहां-जहां भी शब्द तथा अंक “धारा 3 की उपधारा (1) के प्रथम प्रतिबन्धात्मक खण्ड” आये हों, उनके स्थान पर शब्द तथा अंक “धारा 3 की उपधारा (2)” रख दिये जायं; और  
(2) उपधारा (4) और (5) निकाल दी जायं।
- धारा 13 का संशोधन 11—मूल अधिनियम की धारा 13 में—  
(1) उपधारा (1) में शब्द “जिसका पद कर-निर्धारक अधिकारी से निम्न न हो और” निकाल दिये जायं और सदैव से निकाले गये समझे जायं; और  
(2) उपधारा (2) में शब्द “जो कर-निर्धारक अधिकारी से निम्न श्रेणी के न हों” निकाल दिये जायं और सदैव से निकाले गये समझे जायं।
- धारा 18 का संशोधन 12—मूल अधिनियम की धारा 18 में—  
(1) जहां-जहां भी शब्द तथा अंक “धारा 3 के प्रथम प्रतिबन्धात्मक खण्ड के अधीन” आये हों, उनके स्थान पर शब्द तथा अंक “धारा 3 की उपधारा (2) के अधीन” रख दिये जायें;  
(2) जहां-जहां भी शब्द तथा अंक “धारा 3 की उपधारा (1) के प्रथम प्रतिबन्धात्मक खण्ड के खण्ड (क) या (ख)” आये हों, उनके स्थान पर शब्द तथा अंक “धारा 3 की उपधारा (3)” रख दिये जायं; और  
(3) उपधारा (4) के प्रतिबन्धात्मक खण्ड में शब्द तथा अंक “धारा 8-क की उपधारा (4) या (5) के अधीन, जैसी भी स्थिति हो,” के स्थान पर शब्द तथा अंक “धारा 29-क की उपधारा (1) के अधीन” रख दिये जायं।
- धारा 21 का संशोधन 13—मूल अधिनियम की धारा 21 की उपधारा (2) के द्वितीय प्रतिबन्धात्मक खण्ड में शब्द तथा अंक “धारा 9, 10 या 11 के अधीन दी गयी किसी आज्ञा में” के स्थान पर शब्द तथा अंक “धारा 9, धारा 10 या धारा 11 के अधीन दिये गये किसी आदेश अथवा संविधान के अनुच्छेद 32, अनुच्छेद 132, अनुच्छेद 133, अनुच्छेद 136 या अनुच्छेद 137 के अधीन उच्चतम न्यायालय द्वारा अथवा अनुच्छेद 226 या अनुच्छेद 227 के अधीन उच्च न्यायालय द्वारा दिये गये किसी आदेश में” रख दिये जायं और सदैव से रखे गये समझे जायं।
- धारा 24 का संशोधन 14—मूल अधिनियम की धारा 24 की उपधारा (2) के खण्ड (छ) में शब्द तथा अंक “धारा 8-क की उपधारा (4) के अधीन” के स्थान पर शब्द तथा अंक “धारा 29-क की उपधारा (1) के अधीन” रख दिये जायं।
- धारा 29-क का संशोधन 15—मूल अधिनियम की धारा 29-क के स्थान पर निम्नलिखित धारा रख दी जाय, अर्थात्—  
“29-क(1) यदि किसी व्यापारी द्वारा किसी व्यक्ति से कोई धनराशि वसूल की जाय जिसे वह उक्त व्यक्ति से किसी माल की बिक्री पर कर के रूप में वसूल करने के सम्बन्ध में ऐसा करने के लिये तात्पर्यित हो, तो ऐसा व्यापारी इस प्रकार वसूल की गयी सम्पूर्ण धनराशि सरकारी खजाने में, ऐसी अवधि के भीतर, जो नियत की जाय, जमा करेगा, भले ही वह व्यापारी इस अधिनियम के अधीन कर के रूप में ऐसी धनराशि का देनदार न हो अथवा कर के रूप में वह केवल उसके एक भाग का देनदार हो।  
(2) उपधारा (1) के अधीन किसी व्यापारी द्वारा जमा की गयी कोई धनराशि, उस मात्रा तक जहां तक वह कर के रूप में देय न हो, राज्य सरकार द्वारा उस व्यक्ति की, जिससे व्यापारी ने उसे वसूल किया हो, अथवा उस व्यक्ति के विधिक प्रतिनिधि की, धरोहर के रूप में रखी जायगी और इस प्रकार जमा करने से ऐसा व्यापारी जमा धनराशि की मात्रा तक तत्सम्बन्धी दायित्व से उन्मुक्त होगा।

(3) यदि उपधारा (1) के अधीन किसी व्यापारी द्वारा कोई धनराशि जमा की जाय, तो ऐसी धनराशि या उसके किसी भाग के लिये ऐसे प्रपत्र में, जो नियत किया जाय, तदर्थ दावा किये जाने पर उसे ऐसे व्यक्ति को, जिससे ऐसे व्यापारी ने धनराशि या उसके भाग को वास्तव में वसूल किया हो, अथवा उसके विधिक प्रतिनिधि को, और किसी अन्य व्यक्ति को नहीं, नियत रीति में, वापस कर दी जायगी:

प्रतिबन्ध यह है कि कर-निर्धारण आदेश के दिनांक से तीन वर्ष अथवा उसके सम्बन्ध में अपील, पुनरीक्षण या समाधान में, यदि कोई हो, अन्तिम आदेश दिये जाने के दिनांक से एक वर्ष की समाप्ति के पश्चात्, जो भी पश्चात्वर्ती हो, कोई ऐसा दावा ग्रहण नहीं किया जायगा।

स्पष्टीकरण—पद “अपील, पुनरीक्षण या समाधान में अन्तिम आदेश दिये जाने” के अन्तर्गत संविधान के अनुच्छेद 32, अनुच्छेद 132, अनुच्छेद 133, अनुच्छेद 136 या अनुच्छेद 137 के अधीन उच्चतम न्यायालय द्वारा, अथवा अनुच्छेद 226 या अनुच्छेद 227 के अधीन उच्च न्यायालय द्वारा दिया गया आदेश भी है।”

16—मूल अधिनियम के अन्त में निम्नलिखित अनुसूचियां बढ़ा दी जायं, अर्थात् :—

अनुसूचियों का बढ़ाया जाना।

### प्रथम अनुसूची

(देखिये धारा 3-क)

“नि०” का तात्पर्य उत्तर प्रदेश में निर्माता द्वारा बिक्री से है।

“आ०” का तात्पर्य उत्तर प्रदेश में आयातकर्ता द्वारा बिक्री से है।

म- ख्या	माल का विवरण	स्थल जिस पर कर लगेगा
1	2	3
1	मनुष्य अथवा पशु-श्रम द्वारा चालित उपकरणों से भिन्न कृषि उपकरण, तथा ट्रैक्टरों जिसमें उनके भाग और सम्बद्ध सामान, टायर और ट्यूब के अतिरिक्त, भी सम्मिलित हैं ..	नि० अथवा आ०
2	समस्त आयुध, जिसके अन्तर्गत राइफल, रिवाल्वर, पिस्तौल एवं उनके गोला-बारूद (एम्पू-निशन्स) भी हैं किन्तु खुबरी, भाला, छुरा और तलवार नहीं हैं ..	नि० अथवा आ०
3	सभी प्रकार की दीवाल घड़ियां (क्लाक्स), टाइम पीस घड़ियां और जेब या हाथ की घड़ियां और उनके पुर्जे तथा सहायक सामान जिसमें जेब या हाथ की घड़ियों के फीते (स्ट्रैप) तथा चेन सम्मिलित नहीं हैं ..	नि० अथवा आ०
4	सभी प्रकार के ल्यूब्रिकेन्ट्स ..	नि० अथवा आ०
5	आटा, मैदा तथा सूजी ..	रोलर फ्लोअर मिलों, जिनमें चक्कियां भी हैं, द्वारा अथवा आयातकर्ता द्वारा बिक्री।
6	बाल प्वाइन्ट पैसिलें तथा प्रापेलिग पैसिलें ..	नि० अथवा आ०
7	भांग, गांजा तथा अफीम ..	फुटकर बिक्रेता द्वारा बिक्री।
8	बाइसिकलें, ट्राइसिकलें, रिक्शा और पैराम्बुलेटर, तथा टायर और ट्यूब से भिन्न उनके भाग और सम्बद्ध सामान ..	नि० अथवा आ०
9	वाइनाक्यूलर्स, टेलिस्कोप तथा आपेरा ग्लास ..	नि० अथवा आ०
10	बिट्यूमैन और रोडटार तथा उनके ऐसे सम्मिश्रण और उत्पादन जिन्हें सामान्यतः डामर बिछाने (Surface dressing) और जल-सह (waterproofing) बनाने के लिये प्रयुक्त किया जाता है ..	नि० अथवा आ०
11	हड्डियां ..	उपभोक्ता के हाथ बिक्री
12	बूट पालिस तथा अन्य वैक्स पालिशें ..	नि० अथवा आ०
13	ईटें ..	नि० अथवा आ०
14	(मुहर बन्द डिब्बों में बेचे जाने वाले से भिन्न) मक्खन तथा क्रीम ..	नि० अथवा आ०
15	बटन ..	नि० अथवा आ०
16	दफती तथा गत्ता ..	नि० अथवा आ०



1	2	3
17	कालीन .. .. .	नि० अथवा आ०
18	कास्टिक सोडा .. .. .	नि० अथवा आ०
19	सीमेन्ट— (क) यदि उत्तर प्रदेश के बाहर से आयात किया गया हो ..	आयात किये गये सीमेन्ट को लेने के लिये स्टेट ट्रेडिंग कारपोरेशन आफ इंडिया द्वारा नियुक्त स्टाकिस्ट द्वारा बिक्री
	(ख) यदि उत्तर प्रदेश में निर्मित हुआ हो .. .. .	गवर्नमेन्ट सीमेन्ट फैक्ट्री, चुरक अथवा गवर्नमेन्ट सीमेन्ट फैक्ट्री, डल्ला, मिर्जापुर, द्वारा बिक्री
20	सीमेन्ट, जो उपरोक्त क्रम-संख्या 19 के अन्तर्गत आने वाले सीमेन्ट से भिन्न है, तथा सीमेन्ट वाटर-प्रूफिंग कम्पाउन्ड .. .. .	नि० अथवा आ०
21	सभी प्रकार के रासायनिक द्रव, जिसमें ईंधन गैसों, जैसे कि बरशेन तथा इन्डेन, सम्मिलित हैं किन्तु सोडा ऐश तथा कास्टिक सोडा नहीं है। .. .. .	नि० अथवा आ०
22	सिगरेट केस तथा लाइटर .. .. .	नि० अथवा आ०
23	सिनेमेटोग्राफी सम्बन्धी सामान, जिसमें कैमरा, प्रोजेक्टर, ध्वनि-आलेखन और पुनरुत्पादन सम्बन्धी सामान, लैन्सेज, फिल्मों, तथा उनके साथ प्रयुक्त किये जाने वाले पुर्जों और सहायक सामान सम्मिलित हैं .. .. .	नि० अथवा आ०
24	काफी, कोको तथा चिकारी .. .. .	नि० अथवा आ०
25	कार्बन फ्लेक, व्हीट फ्लेक तथा कस्टर्ड .. .. .	नि० अथवा आ०
26	सौन्दर्यवर्धक एवं प्रसाधन सामग्री जिसके अन्तर्गत निम्नलिखित होंगे:— (क) बालों के क्लिप, बालों के पिन, बालों के कर्लर, बालों में लगाने के फूल (हेयर फ्लावर) बालों की जाली (हेयर नेट) तथा चोटियां, सुगन्धित केश-तेल, बालों की क्रीम, बालों के फिक्सर्स, बालों के ब्रुश तथा सींग से बने कंधों से भिन्न कंधे, केश रंजक (हेयर ड्राई), बाल काले करने की बस्तुएं (हेयर डार्कनर), केश वल्य (हेयर टानिक), शेम्पू तथा बालों के लोशन, त्रिलिएन्टाइन, पोमेड तथा बैसलीन ; (ख) टूथ पेस्ट, टूथ पाउडर तथा अन्य दन्त शोधन, टूथब्रुश, जीमी, मुखशोधन (माउथ वाश) तथा दुर्गन्ध नाशक और मिस्सी ; (ग) आल्टा, लिपिस्टिक, नाखूनों की पालिश, सुरमा, मस्करा, शृंगारदान, नाखूनों के ब्रश, चेहरे और त्वचा के लिये टेलकम तथा अन्य पाउडर, पाउडरपफ, स्नो तथा क्रीम (चेहरे के लिये), प्रसाधन सामग्री-सेट (सामान सहित या रहित), सेन्ट स्प्रे, केशनाशक (बाल सफा), दाग-धब्बे दूर करने की सामग्री, क्लीनर्सिंग मिल्क, आई टैक्स, यू० डी० कोलोन, आईलैश ब्रश, टायलट स्पंज, सालिड कोलोन, लेवेन्डर वाटर, वाशिंग क्रीम, व्यूटी मिल्क, बाथरूम के लिये दुर्गन्ध नाशक पैकेज, स्वरूप निखारने के लिये रूज (कम्प्लेक्शन रूज), नेल कटर, सेनेटरी टावेलस ; (घ) शेविंग सेट (सामान सहित या रहित), सेफ्टी रेजर, शेविंग ब्लेड, शेविंगब्रश और साबुन तथा क्रीम, शेविंग फिटकरी तथा शेव के बाद लगाने वाले लोशन और क्रीम	नि० अथवा आ०
27	सिलाई के सूती घागे .. .. .	उपभोक्ता के हाथ बिक्री
28	कपास क्षेप्य .. .. .	नि० अथवा आ०
29	क्राकरी, छुरी-कांटे (कटलरी), चीनी मिट्टी के बर्तन, स्टोनग्लेज्ड बर्तन तथा पोर्सलेन के बर्तन .. .. .	नि० अथवा आ०
30	डिक्टाफोन तथा इसी प्रकार के ध्वनि अभिलेखन करने वाले अन्य उपकरण, और उनके पुर्जों .. .. .	नि० अथवा आ०
31	रंजक और रंग तथा उनके मिश्रण, जिसमें ईगुर और सिंदूर, असली तथा नकली दोनों, शामिल हैं .. .. .	नि० अथवा आ०
32	विद्युत् शक्ति के जनन, वितरण तथा पारेषण के लिए अपेक्षित सज्जा, संयंत्रों तथा उनके भागों एवं इलेक्ट्रिक मोटर और उनके भागों से भिन्न बिजली के सामान .. .. .	नि० अथवा आ०
33	विद्युत् शक्ति के जनन, वितरण तथा पारेषण के लिये अपेक्षित बिजली की सज्जा, संयंत्र और उनके भाग तथा इलेक्ट्रिक मोटर और उनके भाग .. .. .	नि० अथवा आ०

ईधन की लकड़ी	..	..	..	..	वन विभाग अथवा वन के व्यक्तिगत स्वामी अथवा आयातकर्ता द्वारा बिक्री
फोम रबर की वस्तुएं	..	..	..	..	नि० अथवा आ०
फाउन्टेनपेन	..	..	..	..	नि० अथवा आ०
लोहे और इस्पात के फर्नीचर से भिन्न फर्नीचर	..	..	..	..	नि० अथवा आ०
गैस लालटेन, पेट्रोमेक्स और स्टोब तथा उनके भाग और उससे सम्बद्ध सामान	..	..	..	..	नि० अथवा आ०
हरोकेन लालटेन की चिमनी, चश्मों के शीशों तथा बोतलों से भिन्न कांच का सामान	..	..	..	..	नि० अथवा आ०
ग्रामोफोन, उनके अवयवभूत पुर्जे तथा रिकार्ड	..	..	..	..	नि० अथवा आ०
मूंगफली का तेल	..	..	..	..	नि० अथवा आ०
हाइबोर्ड जिसमें फाइबर शीट सम्मिलित है, चर्म-पट, पर्तों लकड़ी और सजावट के पत्तर सब प्रकार के अभिनाल (होजेज) - रबर, प्लास्टिक तथा कैनवास के।	..	..	..	..	नि० अथवा आ०
अस्पताल के सामान तथा यंत्र	..	..	..	..	नि० अथवा आ०
लोहे और इस्पात की तिजोरियाँ तथा अलमारियाँ	..	..	..	..	नि० अथवा आ०
लोहे की अलमारियाँ और तिजोरियों से भिन्न लोहा तथा इस्पात के फर्नीचर	..	..	..	..	नि० अथवा आ०
हाथी दांत के सामान	..	..	..	..	नि० अथवा आ०
जूट तथा सन के सामान	..	..	..	..	नि० अथवा आ०
मिट्टी का तेल	..	..	..	..	नि० अथवा आ०
खांडसारी सीरा	..	..	..	..	नि० अथवा आ०
खांडसारी शक्कर, जिस पर एडीशनल ड्यूटीज आफ एक्साइज (गुड्स आफ स्पेशल इम्पा-टेंस) ऐक्ट, 1957 के अधीन अतिरिक्त उत्पादन शुल्क न लग सकता हो अथवा यदि लग सकता हो तो वह इस प्रकार के कर से विशिष्ट रूप से मुक्त हो	..	..	..	..	नि० अथवा आ०
मशीनें और मशीनों के ऐसे अतिरिक्त भाग जो ऐसी मशीन या उनके अतिरिक्त भाग नहीं हैं जिन पर इस अनुसूची की किसी अन्य मद के अन्तर्गत कर लगता हो	..	..	..	..	नि० अथवा आ०
दियासलाई	..	..	..	..	नि० अथवा आ०
प्लास्टिक अथवा उसके मिश्रण से बने हुए गद्दे और तकिये	..	..	..	..	नि० अथवा आ०
श्रीषधियाँ और भेषजीय पदार्थ (जिसमें कृमि नाशक एवं कीट नाशक वस्तुएं भी शामिल हैं)	..	..	..	..	नि० अथवा आ०
सीलबन्द अथवा टिन के डिब्बों में बेचे जाने वाले मिल्क पाउडर, कन्डेन्सड मिल्क, बेबी मिल्क, बेबी फूड तथा अन्य समस्त खाद्य पदार्थ या उनके उत्पाद, चाहे उनका उपयोग उसी रूप में अथवा किसी अन्य खाद्य पदार्थ या पेय वस्तु के साथ मिला कर किया जाय	..	..	..	..	नि० अथवा आ०
मिल की बनी दरियाँ और तम्बू	..	..	..	..	नि० अथवा आ०
मिल के स्टोर तथा लोहे से बनी वस्तुएं जिनमें इस्पात के तार सम्मिलित नहीं हैं	..	..	..	..	नि० अथवा आ०
शीरा जिसके अन्तर्गत खांडसारी शीरा नहीं है	..	..	..	..	नि० अथवा आ०
मोटर साइकिल और मोटर साइकिल कम्बीनेशन, मोटर स्कूटर, और मोटरेट तथा मोटर साइकिलों, मोटर स्कूटरों एवं मोटरेट्स के टायर, ट्यूब और अलग पुर्जे	..	..	..	..	नि० अथवा आ०
मोटरो के टायर तथा ट्यूब, मोटर गाड़ियों के ऐसे अलग पुर्जे तथा संघटक पुर्जे जो उन पुर्जों से भिन्न हों जिनका प्रयोग मोटर गाड़ियों के पुर्जों के रूप में होने के अतिरिक्त अन्य प्रयोजनों के लिये भी साधारणतः होता है, तथा मोटर गाड़ियों, मोटर कारों, मोटर टैक्सी कैबों, मोटर साइकिलों तथा मोटर साइकिल कम्बीनेशनों, मोटर स्कूटरों तथा मोटरेट्स, मोटर आमनी बसों, मोटर वैन तथा मोटर कारियों के सहायक सामान क रूप में प्रयोग की जाने वाली वस्तुयें।	..	..	..	..	नि० अथवा आ०
मोटर गाड़ियाँ, जिसके अन्तर्गत मोटर गाड़ियों के चैसिस एवं उन पर बनी हुई मोटर बाडीज भी शामिल हैं।	..	..	..	..	उपरोक्ता के हाथ बिक्री अथवा उप-मोक्ता द्वारा क्रय के लिये वित्त व्यवस्था करने वाली क्रय-विक्रय कम्पनी के हाथ बिक्री

1	2	3
63	न्यूजप्रिन्ट .. .. .	नि० अथवा आ०
64	(1) मनुष्य अथवा पशु-शक्ति से घानियों पर निकाले गये खाने के तेल तथा (2) सुगन्धित केश तेल— से भिन्न सभी प्रकार के तेल	नि० अथवा आ०
65	अलंकृत कांच की चूड़ियां (जिसमें कटावदार कांच की चूड़ियां भी हैं) ..	नि० अथवा आ०
66	किसी मिश्र धातु के साथ या उसके बिना सोने या चांदी से बने गहने तथा किसी अन्य मिश्र धातु के साथ या उसके बिना सोने और चांदी से बने गहने, तथा ज्वेलरी।	उपभोक्ता के हाथ विक्री
67	पेंट तथा वार्निश और पेंटों द्वारा उपयोग में लाये जाने वाले सब सामान ..	नि० अथवा आ०
68	हाथ के बने कागज से भिन्न कागज .. .. .	नि० अथवा आ०
69	मोती जिसके अन्तर्गत कृत्रिम मोती भी हैं, असली और नकली दोनों प्रकार के बहुमूल्य एवं मध्यम बहुमूल्य जवाहिरात	नि० अथवा आ०
70	फोटोग्राफी के और अन्य कैमरे तथा एन्लार्जर, लेंसेज, फिल्मों और प्लेटें, कागज और कपड़ा और उनके साथ प्रयोग के लिये अपेक्षित अन्य पुर्जें तथा सहायक सामान	नि० अथवा आ०
71	पिकनिक सेट, अन्तर्वस्तुओं के साथ अथवा उनके बिना .. .. .	निर्माता संयोजक अथवा आयातकर्ता द्वारा विक्री
72	सभी प्रकार के पाइप्स और उनकी फिटिंग्स .. .. .	नि० अथवा आ०
73	सादी कांच की चूड़ियां .. .. .	नि० अथवा आ०
74	प्लास्टिक की बाल्टियां, प्लास्टिक की चिलम्वियां (बेसिन), प्लास्टिक की साबुनदानियां, प्लास्टिक की तश्तरियां और प्लास्टिक से बने अन्य बर्तन तथा डिब्बे (कन्टेनर्स)	नि० अथवा आ०
75	ताश .. .. .	नि० अथवा आ०
76	विद्युत्-चालित प्रेशर कुकर से भिन्न प्रेशर कुकर .. .. .	नि० अथवा आ०
77	हाथ करघे पर निर्मित से भिन्न शुद्ध रेशम के कपड़े, जिसके अन्तर्गत रेशमी धोतियां, साड़ियां और चद्दरें भी	नि० अथवा आ०
78	रेफरीजरेटर और शीत-ताप-नियंत्रक यंत्र (एयर-कंडीशनिंग प्लांट) और उनके अवयव-भूत पुर्जें	नि० अथवा आ०
79	रबर के गद्दे तथा रबर के तकिये .. .. .	नि० अथवा आ०
80	चन्दन का तेल .. .. .	नि० अथवा आ०
81	पाइप्स और उनकी फिटिंग्स से भिन्न सैनिटरी गुड्स और फिटिंग्स .. .. .	नि० अथवा आ०
82	इत्र और सुगन्धियां .. .. .	नि० अथवा आ०
83	कैचियां, सरोते, सादे किस्म के चाकू व छुरियां, उस्तरे, लोहे के बने रसोई के बर्तन तथा उपकरण, टिन या लोहा अथवा इस्पात के बने ट्रंक, डाकघर पत्र-पेटियां, डिब्बे (जिसके अन्तर्गत बाल्टियां, टब और ड्रम भी हैं) तथा बाल काटने की मशीनें	नि० अथवा आ०
84	सिलाई की मशीन तथा उनके पुर्जें .. .. .	नि० अथवा आ०
85	कपड़े धोने के साबुन से भिन्न साबुन .. .. .	नि० अथवा आ०
86	सोडा ऐश .. .. .	नि० अथवा आ०
87	सोडा वाटर, लेमनेड तथा अन्य मृदु पेय, जब वह सीलबन्द या टिन के डिब्बों में बेचे जाय	नि० अथवा आ०
88	ध्वनि-प्रसारण सामग्री जिसमें टेलीफोन, लाउड-स्पीकर और उनके अलग पुर्जें भी सम्मिलित हैं	नि० अथवा आ०
89	देशी शराब से भिन्न सभी प्रकार की शराब और स्प्रिट .. .. .	नि० अथवा आ०
90	जेब या हाथ की घड़ियों के स्ट्रैप तथा चेन .. .. .	नि० अथवा आ०
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92	घूप के चश्मे, चश्मे, फ्रेम, घूप के शीशे, चश्मों के शीशे और अर्टैचमेंट्स .. .. .	नि० अथवा आ०
93	सीलबन्द या टिन के डिब्बों में बेची जाने वाली मिठाइयां, कन्फेक्शनरी फल, सज्जियां मछली, गोस्त तथा उनके साथ पदार्थ जिसमें अचार, मुरब्बा, जेली, जैम, सिरप तथा स्क्वेसेज भी है।	नि० अथवा आ०
94	चाय .. .. .	नि० अथवा आ०
95	थरमल फ्लास्क .. .. .	नि० अथवा आ०
96	सभी प्रकार की टाइल्स .. .. .	नि० अथवा आ०

1	इमारती लकड़ी (अर्थात् शीशम, सागौन, साल, साखू, हल्दी, तुन, आम, जामुन, नीम, गूलर, सीरस, देवदार, चीड़ और महुआ के वृक्षों की लकड़ी, चाहे वह उगायी जा रही हो या काट दी गई हो), जिसमें कटी हुई इमारती लकड़ी भी सम्मिलित है किन्तु जिसमें उनसे बनी हुई वस्तुयें सम्मिलित नहीं हैं।	वन विभाग अथवा वनों के निजी स्वामियों द्वारा अथवा आयातकर्ता द्वारा बिक्री।
	टाइपराइटर, टेबुलैटिंग मशीनें, कैल्कुलेटिंग मशीनें और इन्फ्लैटिंग मशीनें, तथा उनके पुर्जे	नि० अथवा आ०
	टायर और ट्यूब जिसके अन्तर्गत मोटर साइकिलों, मोटर स्कूटर्स, मोटरेट्स तथा मोटर गाड़ियों के टायर और ट्यूब नहीं हैं।	नि० अथवा आ०
	वनस्पति जिसके अन्तर्गत स्वच्छ किया गया गरी का तेल भी है .. ..	नि० अथवा आ०
	किसी अन्य मिश्रित धातु के साथ या उसके बिना सोने या चांदी के बर्तन तथा किसी अन्य मिश्रित धातु के साथ या उसके बिना सोने और चांदी से बने बर्तन।	नि० अथवा आ०
	स्टेन्लेस स्टील के बर्तन .. ..	नि० अथवा आ०
	कपड़ा धोने का साबुन तथा धोने के काम में इस्तेमाल होने वाला अन्य सामान ..	नि० अथवा आ०
	बेतार प्रसारण ग्रहण यंत्र तथा उपकरण, रेडियो और रेडियो-ग्रामोफोन, बिजली के वाल्व, एम्प्युलेटर, एम्पलीफायर और लाउडस्पीकर तथा उनके अलग पुर्जे और सहायक सामान।	नि० अथवा आ०
	ऊनी कालीनों के ऊन का सूत, रेयान सूत, फाइलेचर रेशम का सूत, हाथ का कता रेशम का सूत, स्टेपिल फाइबर का सूत तथा नायलान सूत।	नि० अथवा आ०
	ऊनी माल जिसके अन्तर्गत कालीनें और होजरी नहीं हैं लेकिन बुनने का ऊन तथा ऊनी कपड़े से बनाए गए सिले-सिलाए परिधान हैं।	नि० अथवा आ०
	एक्स-रे मशीनें तथा उनके भाग और सम्बद्ध सामान .. ..	नि० अथवा आ०
	हाथ के कते सूत से भिन्न सभी प्रकार का सूत जिसके अन्तर्गत बुनाई में प्रयुक्त होने वाला बिना कता धागा भी है, किन्तु जिसके अन्तर्गत रुई का सूत, ऊनी कालीनों के ऊन का सूत, रेयान सूत, फाइलेचर रेशम का सूत, स्टेपिल फाइबर का सूत तथा नायलान सूत नहीं हैं।	नि० अथवा आ०

### द्वितीय अनुसूची

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22 ST-4335/X-960(1)-1958	.. ..	December 1, 1959
23 ST-1365/X-990-1956	.. ..	April 1, 1960
24 ST-2327/X-953(1)-54	.. ..	June 1, 1960
25 ST-1363/X-1045(19)-1960	.. ..	April 5, 1961
26 ST-1364/X-1045(19)-1960	.. ..	April 5, 1961
27 ST-1365/X-1045(19)-60	.. ..	April 5, 1961
28 ST-3237/X-902(8-CF)-59	.. ..	September 1, 1961
29 ST-927/X-902(2)-58	.. ..	October 1, 1961
30 ST-1281A/X-960(4)-1958	.. ..	October 1, 1961
31 ST-4920/X-1035(42)-60	.. ..	November 15, 1961
32 ST-4921/X-1035(42)-60	.. ..	November 15, 1961
33 ST-4684/X-900(9)-61	.. ..	November 18, 1961
34 ST-514/X-900(6)-61	.. ..	February 13, 1962
35 ST-4907/X-900(4)-61	.. ..	March 1, 1962
36 ST-4907-I/X-900(4)-61	.. ..	March 1, 1962
37 ST-3391/X-1012-1962	.. ..	July 1, 1962
38 ST-3392/X-1012-1962	.. ..	July 1, 1962
39 ST-4562-I/X-902(7-M)-57	.. ..	October 1, 1962
40 ST-6438/X-1012-1962	.. ..	December 1, 1962
41 ST-501/X-953(1)-54	.. ..	January 31, 1963
42 ST-405-I/X-1012-62	.. ..	March 6, 1963
43 ST-187/X-900-(15)-61	.. ..	May 13, 1963
44 ST-1738/X-1012-1963	.. ..	June 1, 1963
45 ST-3867/X-900(40)-62	.. ..	June 28, 1963
46 ST-383/X-902(56)-56	.. ..	March 25, 1964
47 ST-1881/X-1008(58)-59	.. ..	June 12, 1964
48 ST-3930/X-1045(19)-60	.. ..	July 18, 1964

I	II	III
49	ST-7536/X-1012(1)-64	December 12, 1964
50	ST-776/X-900(16)-64	February 16, 1965
51	ST-1470/X-902(63)-50	March 15, 1965
52	ST-9271-I/X-1012(1)-1964	April 9, 1965
53	ST-2263/X-950(1)-64	June 18, 1965
54	ST-4251/X-900(8)-62	August 17, 1965
55	ST-6552/X-900(31)-65	September 1, 1965
56	ST-7090/X-1012-1965	October 1, 1965
57	ST-7091/X-1012-1965	October 1, 1965
58	ST-7094/X-1012-1965	October 1, 1965
59	ST-7095/X-1012-1965	October 1, 1965
60	ST-7096/X-1012-1965	October 1, 1965
61	ST-7098/X-1012-1965	October 1, 1965
62	ST-7099/X-1012-1965	October 1, 1965
63	ST-7100/X-1012-1965	October 1, 1965
64	ST-6789/X-900(18)-63	November 19, 1965
65	ST-8204/X-1012-65 ..	December 31, 1965
66	ST-470/X-900(45)-65	February 1, 1966
67	ST-471/X-900(45)-65	February 1, 1966
68	ST-8341/X-1012-65 ..	February 14, 1966
69	ST-493/X-1008(78)-1963	April 1, 1966
70	ST-8301/X-1008(64)-64	April 1, 1966
71	ST-8301-I/X-1008(64)-64	April 1, 1966
72	ST-1661/X-902(10)-59	April 1, 1966
73	ST-1435/X-900(45)-1965	April 1, 1966
74	ST-1645/X-1012(2)-1965	April 1, 1966
75	ST-1949/X-1008(78)-63	April 20, 1966
76	ST-1782/X-902(12)-1964	April 6, 1966
77	ST-3120/X-1012(4)-1965	July 1, 1966
78	ST-3121/X-1012-(4)-1965	July 1, 1966
79	ST-3122/X-1012(4)-1965	July 1, 1966
80	ST-3123/X-1012(4)-1965	July 1, 1966
81	ST-3124/X-1012(4)-1965	July 1, 1966
82	ST-3125/X-1012(4)-1965	July 1, 1966
83	ST-3298/X-906(A-B-I)-1965	July 6, 1966
84	ST-3301/X-960(4)-66 ..	July 6, 1966
85	ST-3119/X-1012(4)-1965	September 1, 1966
86	ST-3467/X-1012(4)-1965	September 30, 1966
87	ST-5621/X-900(54)-65	November 1, 1966
88	ST-5621-A/X-900(54)-65	November 1, 1966
89	ST-4675/X-900(59)-66	November 1, 1966
90	ST-4124/X-950(12)-1967	July 31, 1967
91	ST-4125/X-950(12)-1967	July 31, 1967
92	ST-4127/X-950(12)-1967	July 31, 1967

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104	एस० टी०—1630/10—902(7—एस० एफ० बाई०)-59	.. 28 जून, 1968
105	एस० टी०—3601/10—902(8)-65	.. 5 अगस्त, 1968
106	एस० टी०—3494/10—950(1)-64	.. 24 अक्टूबर, 1968
107	एस० टी०—3686/10—1008(56)-67	.. 15 नवम्बर, 1968
108	एस० टी०—5951/10—1008(56)-67	.. 4 जनवरी, 1969
109	एस० टी०—1607/10—900(12)-67	.. 2 अप्रैल, 1969
110	एस० टी०—1608/10—900(12)-67	.. 2 अप्रैल, 1969
111	एस० टी०—3609/10—900(21)-69	.. 1 जुलाई, 1969
112	एस० टी०—3610/10—900(21)-69	.. 1 जुलाई, 1969
113	एस० टी०—3611/10—900(21)-69	.. 1 जुलाई, 1969
114	एस० टी०—3613/10—900(21)-69	.. 1 जुलाई, 1969
115	एस० टी०—3615/10—900(21)-69	.. 1 जुलाई, 1969
116	एस० टी०—3651/10—960(4)-66	.. 1 जुलाई, 1969
117	एस० टी०—2817/10—900(87)-67	.. 14 जुलाई, 1969
118	एस० टी०—3534—I/10—900(21)-1969	.. 19 जुलाई, 1969
119	एस० टी०—3534/10—900(21)-69	.. 19 जुलाई, 1969
120	एस० टी०—4678/10—900(87)-67	.. 29 जुलाई, 1969
121	एस० टी०—7059/10—900(21)-69	.. 1 सितम्बर, 1969
122	एस० टी०—5038/10—900(71)-69	.. 17 सितम्बर, 1969
123	एस० टी०—2399/10—900(53)-69	.. 30 सितम्बर, 1969
124	एस० टी०—8393/10—950(22)-67	.. 30 सितम्बर, 1969
125	एस० टी०—8490/10—900(1)-61	.. 30 सितम्बर, 1969
126	एस० टी०—8491/10—900(1)-61	.. 30 सितम्बर, 1969
127	एस० टी०—8492/10—900(1)-61	.. 30 सितम्बर, 1969
128	एस० टी०—9274/10—950(22)-67	.. 7 नवम्बर, 1969
129	एस० टी०—9707/10—900(37)-69	.. 1 दिसम्बर, 1969
130	एस० टी०—10206/10—900(21)-69	.. 8 दिसम्बर, 1969
131	एस० टी०—10369/10—900(102)-69	.. 1 जनवरी, 1970
132	एस० टी०—1804/10—900(71)-69	.. 10 मार्च, 1970
133	एस० टी०—922/10—900(21)-69	.. 31 मार्च, 1970
134	एस० टी०—1515/10—900(108)-69	.. 20 अप्रैल, 1970
135	एस० टी०—3085/10—900(12)-67	.. 2 मई, 1970
136	एस० टी०—3516/10—900(89)-69	.. 30 जून, 1970
137	एस० टी०—4643/10—900(81)-68	.. 30 जून, 1970
138	एस० टी०—4644/10—900(81)-68	.. 30 जून, 1970
139	एस० टी०—4719/10—900(21)-69	.. 30 जून, 1970
140	एस० टी०—4720/10—900(24)-70	.. 30 जून, 1970
141	एस० टी०—4721/10—900(24)-70	.. 30 जून, 1970
142	एस० टी०—2438/10—900(75)-68	.. 10 सितम्बर, 1970
143	एस० टी०—8204/10—900(21)-69	.. 24 सितम्बर, 1970
144	एस० टी०—871/10—900(12)-1967	.. 4 फरवरी, 1971
145	एस० टी०—11012/10—900(6)-70	.. 23 मार्च, 1971
146	एस० टी०—375/10—900(28)-70	.. 23 अप्रैल, 1971
147	एस० टी०—11953/10—900(112)-69	.. 21 अप्रैल, 1971

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148	एस० टी०—1781/10—900(42)-67	18 मई, 1971
149	एस० टी०—953/10—900(55)-67	18 जून, 1971
150	एस० टी०—3115/10—900(55)-67	18 जून, 1971

17—(1) किसी न्यायालय या अन्य प्राधिकारी के किसी निर्णय, डिक्री या आदेश में किसी प्रतिकूल बात के होते हुये भी, धारा 8-क की उपधारा (4) या उपधारा (5) के अधीन, जैसी कि वह इस अधिनियम द्वारा निकाल दिये जाने के पूर्व थी, किसी व्यापारी द्वारा किया गया प्रत्येक भुगतान अथवा जमा की गयी प्रत्येक धनराशि, इस अधिनियम द्वारा प्रतिस्थापित धारा 29-क की उपधारा (1) के अधीन जमा धनराशि समझी जायगी मानों पश्चात्पूर्ती धारा ऐसा भुगतान अथवा धनराशि जमा किये जाने के समय प्रवृत्त थी, और तदनुसार उक्त धारा के उपबन्धों द्वारा इस परिष्कार के साथ नियंत्रित होगा कि उसकी उपधारा (3) के प्रतिबन्धात्मक खण्ड में शब्द “कर-निर्धारण आदेश के दिनांक से तीन वर्ष अथवा उसके सम्बन्ध में अपील, पुनरीक्षण या समाधान में, यदि कोई हो, अन्तिम आदेश दिये जाने के दिनांक से एक वर्ष की समाप्ति के पश्चात्, जो भी पश्चात्पूर्ती हो”, के स्थान पर शब्द “कर-निर्धारण आदेश के दिनांक से तीन वर्ष अथवा उसके सम्बन्ध में अपील, पुनरीक्षण या समाधान में, यदि कोई हो, अन्तिम आदेश दिये जाने के दिनांक से एक वर्ष अथवा उत्तर प्रदेश बिक्री कर (संशोधन तथा वैधीकरण) अधिनियम, 1971 के प्रारम्भ से एक वर्ष की समाप्ति के पश्चात्, जो भी पश्चात्पूर्ती हो,” रखे गये समझे जायेंगे, और तदनुसार,—

(क) इस उपधारा में अभिदिष्ट किसी धनराशि की वापसी के लिये किसी न्यायालय में अथवा किसी प्राधिकारी के समक्ष कोई वाद या अन्य कार्यवाही न तो ग्रहण की जायगी और न जारी रखी जायगी; और

(ख) कोई न्यायालय किसी ऐसी डिक्री या आदेश को, जिसमें किसी ऐसी धनराशि की वापसी का निदेश हो, प्रवर्तित न करेगा।

(2) किसी न्यायालय या अन्य प्राधिकारी के किसी निर्णय, डिक्री या आदेश में किसी प्रतिकूल बात के होते हुये भी, किसी अधिकारी द्वारा किया गया कोई कार्य या की गयी कोई कार्यवाही, जिसे धारा 13 के उपबन्धों के अधीन, जैसी कि वह इस अधिनियम द्वारा संशोधन के पूर्व थी, करना तात्पर्यित था, इस अधिनियम द्वारा यथा-संशोधित उक्त धारा के उपबन्धों के अधीन किया गया कार्य या की गयी कार्यवाही समझी जायगी मानों संशोधित धारा ऐसे सभी सारवान समय पर, जब ऐसा कार्य किया गया अथवा ऐसी कार्यवाही की गयी, प्रवृत्त थी।

18—उत्तर प्रदेश बिक्री-कर (संशोधन तथा वैधीकरण) अध्यादेश, 1971 एतद्द्वारा निरस्त किया जाता है।

समझे जाने तथा  
वैधीकरण के लिये  
संक्रमणकालीन  
उपबन्ध

उत्तर प्रदेश  
अध्यादेश संख्या  
14, 1971 का  
निरसन



THE UTTAR PRADESH SALES TAX (AMENDMENT) ACT, 1973

(U. P. ACT No. 1 of 1973)

[\*Authoritative English Text of the Uttar Pradesh Bikri Kar (Sanshodhan) Adhiniyam, 1973]

AN  
ACT

147908

विश्व  
(राजकीय प्रकाशन)  
उत्तर प्रदेश, लखनऊ

further to amend the U. P. Sales Tax Act, 1948.

U. P. A. 1 XV of 1948. IT IS HEREBY enacted in the Twenty-third Year of the Republic of India as follows :-

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment) Act, 1973.

Short title and commencement.

(2) Section 31 shall be deemed to have come into force on the first day of October, 1958, and sub-sections (1) and (3) of section 2, section 5, sub-sections (1) and (2) of section 13, sub-sections (1) and (2) of section 15, sub-sections (1) and (2) of section 17, sections 18 and 19, sub-section (1) of section 20, and sections 26 and 27 shall be deemed to have come into force on the thirteenth day of October, 1972, and the remaining provisions shall, except as otherwise expressly provided, come into force on such date as the State Government may by notification in the *Gazette* appoint, and different dates may be appointed in respect of different provisions.

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15/7/73  
Cop 3

2. In section 2 of the U. P. Sales Tax Act, 1948 (hereinafter referred to as the principal Act),—

Amendment of section 2 of U. P. Act XV of 1948.

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

“(a) ‘assessing authority’ means any person appointed by the State Government or the Commissioner of Sales Tax to perform all or any of the functions of assessing authority under this Act;” ;

(2) in clause (c), the existing Explanation shall be re-numbered as Explanation I, and after Explanation I as so re-numbered, the following Explanation shall be inserted, namely :—

“Explanation II—A dealer selling surplus or un-serviceable or old stores or materials, waste products, obsolete or discarded machinery, parts and accessories thereof shall be deemed to be a person carrying on the business of selling such goods as well.” ; and

(3) for clause (ee), the following clauses shall be substituted, namely :—

“(e) ‘importer’, in relation to any goods means the dealer who makes the first sale of such goods after their import into the State ;

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

3. In section 3 of the principal Act,—

Amendment of section 3.

(1) for the Explanation to sub-section (2), the following Explanations shall be substituted, namely :—

“Explanation I—For the purpose of computing the minimum turnover under this sub-section, but not for the purpose of determining the amount of tax due under sub-section (1),—

(a) the aggregate amount for which goods are bought by the dealer or the aggregate amount for which goods are supplied or distributed by way of sale or are sold by him, whichever is greater, shall be deemed to be the turnover ; and

(b) the aggregate amount for which goods are sold by the dealer in the course of inter-State trade or commerce or out of Uttar Pradesh, either directly or through his branches, depots or agents, shall be included in his turnover.

\*[For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette (Extraordinary)*, dated January 22, 1973.]

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on January 17, 1973 and by the Uttar Pradesh Legislative Council on January 19, 1973.)

[Received the Assent of the President on January 21, 1973 under Article 201, of the Constitution of India and was published in the *Uttar Pradesh Gazette Extraordinary*, dated January 22, 1973.]

of this Act, not liable to pay tax.”;

(2) in sub-section (3), in clause (b), in sub-clause (ii), after the words brackets and figure “in sub-clause (i)”, the words, letters and figures “or by using goods purchased after furnishing a declaration under section 3-AAA, or a declaration or certificate, as the case may be, under section 3-D or section 4-B” shall be inserted.

Amendment of section 3-A.

4. In section 3-A of the principal Act,—

(1) in sub-section (2), for the words, figures and letters “which are not for the time being specified in the First Schedule or in section 3-AA or in a notification under section 3-D”, the words “which are for the time being specified in a notification issued in that behalf” shall be substituted; and

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

“(2-A) The turnover in respect of goods other than those referred to in sub-sections (1) and (2) shall be liable to tax at the point of sale by the manufacturer or importer at the rate of seven per cent :

Provided that the State Government may, by notification in the *Gazette*, reduce the rate of tax on the turnover in respect of any such goods :

Provided further that in respect of any such goods, the rate of tax on the turnover whereof is at any time less than seven per cent, the State Government may, by notification in the *Gazette*, enhance it up to seven per cent.”

Substitution of new sections 3-AA, 3-AAA and 3-AAAA for section 3-AA.

5. For section 3-AA of the principal Act, the following sections shall be substituted, namely :—

“3-AA. *Rate and point of tax in respect of certain goods*—Subject to the provisions of section 3-D, the turnover in respect of goods declared under section 14 of the Central Sales Tax Act, 1956, to be of special importance in inter-State trade or commerce shall not be liable to tax except at the point of sale by a dealer to the consumer, and the rate of tax shall be such, not exceeding the maximum rate for the time being specified in section 15 of the said Act, as the State Government may, by notification in the *Gazette*, declare.

Act 74  
1956.

3-AAA. *Presumption regarding certain sales*—Where goods are liable to tax under this Act only at the point of sale to the consumer, every sale by a dealer—

(a) to a registered dealer who does not purchase them for re-sale, within the State or in the course of inter-State trade or commerce, in the same form and condition in which he has purchased them, or

(b) to any person other than a registered dealer,

shall be deemed to be a sale to the consumer, unless the dealer proves otherwise to the satisfaction of the assessing authority and, for that purpose also furnishes to the assessing authority such declaration, obtained from the purchasing dealer, in such form and manner and within such period, as may be prescribed.

3-AAAA. *Liability to pay purchase tax on certain transactions*—Notwithstanding anything contained in this Act, where a registered dealer, who purchases any goods from another dealer by giving a declaration referred to in section 3-AAA, does not re-sell such goods within the State or in the course of inter-State trade or commerce in the same form and condition in which he had purchased them, he shall be liable to pay tax on the turnover of purchases in respect of those goods at the same rate at which sales tax would have been payable by the selling dealer had such declaration not been furnished.”

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## 6 In section 3-D of the principal Act,—

Amendment of  
section 3-D.

(1) in sub-section (1),—

(a) in clause (a), for the words and brackets “such foodgrains (including cereals and pulses)”, the words “such goods” shall be substituted, and for the words “two per cent”, the words “three and a half per cent” shall be substituted;

(b) in clause (b), in sub-clause (ii), for the words “five per cent”, the words “twelve per cent” shall be substituted;

(2) in sub-section (5), the words, brackets, figures and letter ‘the first proviso and the second proviso (with the substitution therein of the words “two per cent in case of foodgrains and five per cent in the case of other goods”, for the words “three and a half per cent” first occurring, and two per cent or five per cent, as the case may be, “for the words “three and a half per cent” occurring the second time) to sub-section (2) of section 3-A shall be omitted.

## 7. In section 4-B of the principal Act,—

Amendment of  
section 4-B.

(1) in sub-section (1), in clause (a), for the words “turnover of his first purchases”, the words “turnover of his purchases or first purchases, as the case may be”, shall be substituted; and

(2) sub-section (3) shall be omitted.

## 8. For section 7-C of the principal Act, the following section shall be substituted, namely:—

Substitution of  
new section for  
section 7-C.

“7-C. Tax due from deceased person payable by his representatives—(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, in respect of any tax or fee assessed or any penalty imposed and payable by the deceased dealer or any tax, fee or penalty which would have been payable by him under this Act, if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

(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.”

## 9. In section 8 of the principal Act, after sub-section (1-A), the following sub-section shall be inserted, namely:—

Amendment of  
section 8.

(2) 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 referred to in sub-section (1-A) shall be payable also for any period during which such order remained in operation.”

## 10. In section 8-A of the principal Act sub-section (6) shall be omitted.

Amendment of  
section 8-A.

## 11. After section 8-A of the principal Act, the following new sections shall be inserted, namely:—

Insertion of new  
sections 8-B and  
8-C.

“8-B. (1) Any person intending to establish a business in Uttar Pradesh for the purpose of manufacturing goods for sale of a value exceeding twelve thousand rupees in a year may, notwithstanding that he is not required to apply for registration under section 8-A, make an application to the assessing authority in such form and manner as may be prescribed, for provisional registration.

(2) The application for provisional registration shall be verified in the prescribed manner and shall be accompanied by satisfactory proof of the payment of a fee of rupees ten for every assessment year or part thereof for which it has been made.

(3) If the assessing authority, after making such inquiry as it may consider necessary, is satisfied as to the *bona fide* intention of the person making the application, it may grant a provisional certificate of registration in the prescribed form, on such person furnishing such security as the assessing authority may consider necessary. The provisions of section 8-C shall, *mutatis mutandis*, apply to the security or additional security demanded under this sub-section.

(4) A provisional certificate of registration granted under this section shall be in force for such period as may be specified therein, and the provisions of section 8-A shall, so far as may be, apply in respect thereof :

Provided that the assessing authority may, for reasons to be recorded in writing and on payment of the fee specified in sub-section (2), extend the period specified in the certificate of registration.

(5) Every person who has been granted a provisional certificate of registration under this section shall, for the purposes of this Act, be deemed to be a registered dealer and be liable to pay tax under this Act.

(6) If a person who has been granted a provisional certificate of registration under this section fails to start selling goods manufactured by him within the period specified in the certificate, or within the period extended by the assessing authority, as the case may be, he shall, if he has purchased raw materials on payment of tax at concessional rate or without payment of tax in accordance with sub-section (1) of section 4-B, be liable to pay as penalty an amount equivalent to the difference between the amount of tax on the sale or purchase of such raw materials at the full rate applicable thereto under section 3-A or section 3-AA or section 3-D, as the case may be, and the amount of tax, if any, paid in accordance with sub-section (1) of section 4-B :

Provided that no penalty shall be imposed by the assessing authority under this sub-section except after a reasonable opportunity of being heard has been given to such person.

8-C. *Security in the interest of revenue*—(1) Where it appears necessary to the assessing authority so to do—

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

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

it may by an order in writing and for reasons to be recorded therein impose as a condition for the grant or renewal of a certificate of registration or provisional registration or recognition certificate or, as the case may be, for the issue of such forms, a requirement that the dealer shall furnish in the prescribed manner and within such time, as may be specified in the order, such security as may be so specified for all or any of the aforesaid purposes.

(2) Where it appears necessary to the assessing authority granting or renewing the certificate of registration or provisional registration or recognition certificate, as the case may be, so to do, he may, at any time while such certificate is in force by an order in writing and for reasons to be recorded therein require the dealer, to whom the certificate has been granted, to furnish within such time as may be specified in the order and in the prescribed manner such security or, if the dealer has already furnished any security in pursuance of an order under this sub-section or sub-section (1), such additional security, as may be specified in the order, for all or any of the aforesaid purposes.

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

(4) Where the security furnished by a dealer under sub-section (1) or sub-section (2) is in the form of a surety bond and any surety dies or becomes insolvent, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the assessing authority granting the certificate under section 4-B or section 8-A or section 8-B, as the case may be, and shall within ninety 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—

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

(b) if the dealer 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 an opportunity of being heard.

(6) Where by reason of an order under sub-section (5) the security furnished by any dealer 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 assessing authority may refuse to issue any of the forms referred to in sub-section (1) to a dealer who has failed to comply with an order under that sub-section or under sub-section (2) or with the provisions of sub-section (4) or sub-section (6), until the dealer has complied with such order or such provisions, as the case may be.

(8) The assessing authority may, on application by the dealer, order the return of the surety bond or refund any amount or part thereof deposited by way of security by the dealer under this section or under section 10, if it is not required for the purposes of this Act.

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

(10) Any person aggrieved by an order of the appellate authority may, within thirty days of the service of the order on him but after furnishing the security, file an application in revision under section 10.

(11) The provisions of this section shall, *mutatis mutandis*, apply in relation to security required to be furnished under sub-section (4) of section 10."

12. In section 9 of the principal Act,—

Amendment of  
section 9.

(1) in sub-section (1), in the first proviso thereto, for clauses (a) and (b), the following clauses shall be *substituted*, namely :—

“(a) where all the returns for the assessment year have been filed, the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns filed by him or at any stage in any proceedings under this Act,

(b) where some of the returns for the assessment year have not been filed or no return has been filed for such year, the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns, if any, filed by him or at any stage in any proceedings under this Act, or 20 per cent of the amount of tax or fee assessed, whichever is greater." ; and

(2) in sub-section (6), for the words and figures "section 5 of the Indian Limitation Act, 1908", the words and figures "section 5 of the Limitation Act, 1963" shall be *substituted*.

Amendment of section 10.

13. In section 10 of the principal Act,—

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

"(4-A) The Revising or Additional Revising Authority, as the case may be, on an application moved by the Commissioner of Sales Tax during the pendency of any revision or reference, may direct the stay of the refund of any amount in pursuance of any order of any assessing or appellate authority or of itself, until the disposal of such revision or reference." ;

(2) for sub-section (5), the following sub-section shall be *substituted*, namely :—

"(5) A copy of the order passed by the Revising Authority or the Additional Revising Authority, as the case may be, under any provision of this section or under section 11 shall be served forthwith on both the applicant and the opposite party." ; and

(3) after sub-section (6), the following sub-section shall be *inserted*, namely :—

"(6-A) No application under sub-section (4) shall lie after the expiry of a period of ninety days from the date of service of the notice of assessment and demand or the service of the order levying fee or imposing penalty, as the case may be."

Amendment of section 10-A.

14. In section 10-A of the principal Act, for clause (b), the following clause shall be *substituted*, namely :—

"(b) any order or action under section 13 or under sub-section (1) of section 13-A or under sub-section (4) of section 28-A or under sub-section (2) of section 28-C."

Amendment of section 11.

15. In section 11 of the principal Act,—

(1) in sub-section (1), for the words, brackets and figures "under sub-section (3) of section 10", the words and figures "under section 10" shall be *substituted* ;

(2) for the words "the Revising Authority" wherever they occur, the words "the Revising Authority or the Additional Revising Authority, as the case may be," shall be *substituted* ; and

(3) in sub-section (9), for the words and figures "Section 5 of the Indian Limitation Act, 1908", the words and figures "Section 5 of the Limitation Act, 1963", shall be *substituted*.

Amendment of section 12.

16. The existing section 12 of the principal Act, shall be re-numbered as sub-section (1) thereof, and after sub-section (1) as so re-numbered, the following sub-sections shall be *inserted*, namely :—

"(2) A manufacturer liable to pay tax under this Act shall, in addition to the accounts referred to in sub-section (1), maintain stock books in respect of raw materials as well as the products obtained at every stage of production.

sub-section (1) or sub-section (2) shall be preserved by the dealer or, as the case may be, by the manufacturer for such period as may be prescribed."

17. In section 13 of the principal Act,—

Amendment of section 13.

(1) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3-A) Notwithstanding anything contained in sub-section (3), the officer seizing any account, register or other document under that sub-section may, for reasons to be recorded by him in writing and with the prior approval of the Commissioner of Sales Tax, retain such account, register or other 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 years for which they are relevant as he deems necessary." ;

(2) sub-section (4-B) shall be omitted; and

(3) after sub-section (5), the following sub-section shall be inserted, namely:—

"(6) Every person transporting 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 despatched 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 verify the correctness of the returns submitted, and that transporter or agent shall be bound to furnish the books of account or other documents when so called for."

18. In section 13-A of the principal Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

Amendment of section 13-A.

"(2) 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.

(3) The said assessing authority shall serve on the dealer or, as the case may be, the person incharge of the goods at the time of seizure, hereinafter in this section referred to as the person incharge, a notice in writing requiring him to show cause, within thirty days of the service of the notice, why a penalty in such sum, not exceeding three times the amount of tax which would have been payable if the goods were sold within the State on the date of such seizure, as may be specified in the notice, should not be imposed upon him.

(4) If such authority, after taking into consideration the explanation, if any, of the dealer or, as the case may be, the person incharge and giving to him an opportunity of being heard, is satisfied that the said goods were wilfully omitted from being shown in the accounts, registers and other documents referred to in sub-section (1), it shall pass an order imposing such penalty, not exceeding the sum specified in the notice, as it may deem fit.

(5) A copy of the order imposing penalty under sub-section (4) shall be served on the dealer or, as the case may be, the person incharge.

(6) The officer seizing the goods, before forwarding the list and other documents referred to in sub-section (2), or the assessing authority, at any time during the pendency of the proceedings under sub-sections (3) and (4), may on such amount being deposited as, in his or its opinion, would be sufficient to cover the penalty likely to be imposed, release the goods in favour of the dealer or, as the case may be, the person incharge.

(a) "company" means any body corporate and includes a firm or other association of individuals ; and

(b) "director" in relation to a firm means a partner in the firm."

22. In section 15 of the principal Act, clause (bb) shall be omitted.

Amendment of section 15.

23. In section 15-A of the principal Act,—

Amendment of section 15-A.

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

"15-A. Penalties in certain cases—(1) If the assessing authority is satisfied that any dealer or other person,—

(a) has, without reasonable cause, failed to furnish the return of his turnover or to furnish it within the time allowed and in the manner prescribed, or to deposit the tax due under this Act before furnishing the return or alongwith the return, as required under the provisions of this Act ; or

(b) has submitted a false return of turnover under this Act ; or

(c) has concealed the particulars of his turnover or has deliberately furnished inaccurate particulars of such turnover ; or

(d) has maintained or produced false accounts, registers or documents ; or

(e) has, without reasonable cause, failed to pay, within the time allowed, the tax assessed on him ; or

(f) fails to issue a bill or cash memo in accordance with the provisions of sub-section (4) of section 8-A ; or

(g) being liable for registration under this Act, carries on or continues to carry on business without obtaining registration or without furnishing the security demanded under section 8-C ; or

(h) makes a false verification or declaration on an application for registration or in connection with any other proceeding under this Act ; or

(i) refuses to permit or refuses or neglects to produce for inspection or examination any book, document or account, or refuses to allow copies to be taken in accordance with the provisions of section 13 ; or

(j) obstructs or prevents an officer empowered under section 13 or the other in charge of a check post or barrier established under section 28 from performing any of his functions under this Act ; or

(k) refuses or neglects to furnish any information which may be in his knowledge or possession and which he has been required to furnish for the purposes of this Act, or furnishes information which is false in any material particulars ; or

(l) issues or furnishes a false certificate or declaration by reason of which a tax on sale or purchase ceases to be leviable under this Act or the rules made thereunder ; or

(m) 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 of this Act or the rules made thereunder ; or

(n) closes or leaves his place of business with a view to prevent inspection under this Act or the rules made thereunder ; or

(o) imports or transports or attempts to import or transport any goods in contravention of the provisions of section 28-A or section 28-C ; or

(p) fails or refuses to stop or to keep stationary his vehicle or vessel when asked to do so by the officer in charge of a check post or barrier established under section 28 or by an officer empowered under section 13 ; or



any amount deposited under sub-section (6) shall be deposited in prescribed manner within thirty days of the date of service of the order 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 and, subject to the provisions of section 29, refund the balance, if any, to the dealer or, as the case may be, to the person incharge.

(8) Where the officer seizing the goods, before forwarding the goods and other documents referred to in sub-section (2), or the assessing authority, at any time during the pendency of the proceedings under sub-sections (3) and (4), is of opinion that the goods are subject to speedy and natural decay, he or it may cause the same to be sold in such manner as may be prescribed without waiting for the completion of the proceedings relating to the imposition of penalty and keep the sale proceeds thereof in deposit till the completion of the said proceedings. The amount so kept in deposit shall be applied towards such penalty, if any, as may be imposed and the balance, if any, shall be refunded to the dealer or, as the case may be, to the person incharge in accordance with the provisions of sub-section (7).

(9) Every order under sub-section (4) shall, subject to the provisions of sections 9 and 10, be final."

Insertion of new section 13-B.

19. After section 13-A of the principal Act, the following shall be inserted as section 13-B, namely:—

"13-B. Power to seek assistance from police, etc.—An officer exercising powers under the provisions of section 13, section 13-A, section 28-A or section 28-C may take the assistance of any police or other officer or officers of the State."

Amendment of section 14.

20. In section 14 of the principal Act, in sub-section (2),—

(1) clause (bb) shall be omitted ;

(2) after clause (g), the following clause shall be inserted, namely:—

"(gg) obstructs or prevents the officer incharge of a check post or barrier established under section 28 from performing any of his functions under this Act ; or" ; and

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

"(i) carries on or continues to carry on business as a dealer without furnishing the security demanded under section 8-C ;".

Insertion of new section 14-A.

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

"14-A. Offences by companies—(1) If the person committing an offence under this Act is a company, the company as well as every person incharge of, and responsible to, the company for the conduct of its business at the time of commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or such other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation*—for the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals ; and

(b) "director" in relation to a firm means a partner in the firm."

22. In section 15 of the principal Act, clause (bb) shall be omitted.

Amendment of section 15.

23. In section 15-A of the principal Act,—

Amendment of section 15-A.

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

"15-A. *Penalties in certain cases*—(1) If the assessing authority is satisfied that any dealer or other person,—

(a) has, without reasonable cause, failed to furnish the return of his turnover or to furnish it within the time allowed and in the manner prescribed, or to deposit the tax due under this Act before furnishing the return or alongwith the return, as required under the provisions of this Act ; or

(b) has submitted a false return of turnover under this Act ; or

(c) has concealed the particulars of his turnover or has deliberately furnished inaccurate particulars of such turnover ; or

(d) has maintained or produced false accounts, registers or documents ; or

(e) has, without reasonable cause, failed to pay, within the time allowed, the tax assessed on him ; or

(f) fails to issue a bill or cash memo in accordance with the provisions of sub-section (4) of section 8-A ; or

(g) being liable for registration under this Act, carries on or continues to carry on business without obtaining registration or without furnishing the security demanded under section 8-C ; or

(h) makes a false verification or declaration on an application for registration or in connection with any other proceeding under this Act ; or

(i) refuses to permit or refuses or neglects to produce for inspection or examination any book, document or account, or refuses to allow copies to be taken in accordance with the provisions of section 13 ; or

(j) obstructs or prevents an officer empowered under section 13 or the other in charge of a check post or barrier established under section 28 from performing any of his functions under this Act ; or

(k) refuses or neglects to furnish any information which may be in his knowledge or possession and which he has been required to furnish for the purposes of this Act, or furnishes information which is false in any material particulars ; or

(l) issues or furnishes a false certificate or declaration by reason of which a tax on sale or purchase ceases to be leviable under this Act or the rules made thereunder ; or

(m) 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 of this Act or the rules made thereunder ; or

(n) closes or leaves his place of business with a view to prevent inspection under this Act or the rules made thereunder ; or

(o) imports or transports or attempts to import or transport any goods in contravention of the provisions of section 28-A or section 28-C ; or

(p) fails or refuses to stop or to keep stationary his vehicle or vessel when asked to do so by the officer in charge of a check post or barrier established under section 28 or by an officer empowered under section 13 ; or

provided in section 28-B ; or

(r) otherwise acts in contravention of the provisions of this Act or the rules made thereunder ;

it may, after such inquiry, if any, as it may deem necessary, direct that such dealer or person shall pay, by way of penalty, in addition to the tax, if any, payable by him,—

(i) in a case referred to in clause (a), clause (b) or clause (e), a sum not less than ten per cent, but not exceeding twenty-five per cent of the tax due if the tax due is up to ten thousand rupees and fifty per cent of the tax due if the tax due is above ten thousand rupees ;

(ii) in a case referred to in clause (c), clause (d), clause (h), clause (l), clause (m) or clause (o), a sum not less than fifty per cent, but not exceeding one and one-half times, of the amount of tax which would thereby have been avoided ;

(iii) in a case referred to in clause (f), a sum of rupees fifty or double the amount of tax involved, whichever is greater, for the first default, and rupees one hundred or four times the amount of tax involved, whichever is greater, for the second and each subsequent default ;

(iv) in a case referred to in clause (g), a sum of rupees one hundred for each month or part thereof for the default during the first three months and rupees five hundred for every month or part thereof after the first three months during which the default continues ;

(v) in a case referred to in clause (i), clause (k), clause (n) or clause (r), a sum not exceeding rupees two thousand ;

(vi) in a case referred to in clause (j), a sum not exceeding rupees five thousand ; and

(vii) in a case referred to in clause (p) or clause (q), a sum not exceeding rupees one thousand."

(2) in sub-section (3), after the words "the dealer", the words "or other person concerned" shall be *inserted*.

Amendment of section 21.

24. In section 21 of the principal Act,—

(1) in sub-section (1), for the opening paragraph thereof the following paragraph shall be *substituted*, and be deemed always to have been so *substituted*, namely :—

"(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 or tax according to law :";

(2) in sub-section (2), in the second proviso thereto, for the words and figures "section 10 or section 11", the words and figures "section 10, section 11 or section 30", shall be *substituted*.

Amendment of section 22.

25. In section 22 of the principal Act, in sub-section (1), for the opening paragraph thereof, the following paragraph shall be *substituted*, namely :—

"(1) The assessing, appellate, revising or additional revising authority may, at any time within three years from the date of any order passed by it, rectify any mistake apparent on the record :".

Amendment of section 23.

26. In section 23 of the principal Act, in sub-section (2),—

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

"(i) 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";

(2) in clause (vi), for the full-stop at the end, a comma and the word "or" shall be substituted, and the following clauses shall thereafter be inserted, namely—

"(vii) to an officer of the Central or the State Government for purposes of making any inquiry against any government servant; or  
(viii) for purposes of audit of public accounts."

27. In section 24 of the principal Act, in sub-section (3), the following shall be inserted as a proviso thereto, namely:—

Amendment of section 24.

"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."

28. For section 28 of the principal Act, the following section shall be substituted, namely:—

Substitution of section 28.

"28. 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 the sale of goods within the State after their import into 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."

Establishment of check posts and barriers.

29. After section 28 of the principal Act as substituted by this Act, the following sections shall be inserted, namely:—

Insertion of new sections 28-A, 28-B, 28-C and 28-D.

"28-A. (1) (a) Any person, who seeks to import by road into the State from any place outside the State such goods, which exceed such quantity, measure or value as the State Government may, by notification in the Gazette, specify or to whom such goods are sought to be sent by road into the State from any place outside the State, shall furnish to the exporting dealer or the sender of the goods, as the case may be (hereinafter in this section referred to as the consignor), a declaration in the prescribed form in two copies, duly filled in and signed by him.

(b) The forms of declaration may be obtained by any person on payment of the prescribed fee from the assessing authority having jurisdiction over the area where his principal place of business is situated or, in case no business is carried on by him, where he ordinarily resides.

(2) The driver or other person in charge of any vehicle carrying goods as aforesaid shall obtain from the consignor the copies of the declaration referred to in sub-section (1), verified in the prescribed manner by the consignor, and such other documents, containing such particulars, as may be prescribed, and carry the same with him and shall, before crossing any check post or barrier established under section 28, deliver to the officer in charge thereof one of the copies of the said declaration and deliver the other copy and the remaining documents alongwith the goods to the person importing the goods or the person to whom the goods are sent, as the case may be (hereinafter in this section referred to as the consignee). The officer in charge of the check post or barrier, to whom a copy of the declaration is delivered, shall grant a receipt therefor and it shall not be necessary for the driver or other person in charge of the vehicle to deliver a copy of the declaration at any other check post or barrier that he may cross if he shows to the officer in charge thereof such receipt.

(3) The driver or other person in charge of any such vehicle shall stop the vehicle at every such check post or barrier or, when so required by an officer authorised under sub-section (2) of section 13, at any other place, and keep it stationary for so long as may be required by the officer in charge of the check post or barrier or the officer authorised under sub-section (2) of section 13, as the case may be, and allow him to search the vehicle and inspect the goods and all documents referred to in sub-section (2), and shall, if so, required, give him 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) The officer in charge of the check post or barrier or the officer authorised under sub-section (2) of section 13, as the case may be, shall have the power to detain or seize such of the goods in the vehicle as exceed the quantity, measure or value specified in the notification under sub-section (1) and—

(a) as are not shown in the documents referred to in sub-section (2) or in respect whereof there are no such documents ; or

(b) in respect whereof the said documents are false or are reasonably suspected to be false,

and may also detain or seize any of the said documents.

(5) The consignee shall preserve the copy of the declaration and other documents delivered to him under sub-section (2) for such period as may be prescribed and produce them before the assessing authority whenever within that period demanded by it, and where such consignee contends that the goods were not sold by him within the State after their being brought into the State but were either consumed by him or were sold in the course of inter-State trade or commerce or in the course of export out of India, the assessing authority may call for such other information and documents as it thinks fit.

28-B. When a vehicle coming from any place outside the State and bound for any other place outside the State passes through the State, the driver or other person in charge of such vehicle shall obtain in the prescribed manner a transit pass 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.

28-C. (1) Any person who seeks to import by rail, river or air into the State from any place outside the State such goods which exceed such quantity, measure or value as the State Government may, by notification under sub-section (1) of section 28-A specify, or to whom such goods are sought to be sent as aforesaid, shall not—

(a) obtain or cause to be obtained delivery thereof unless he furnishes or causes to be furnished to such officer as may be authorised in this behalf by the State Government a declaration in the prescribed form duly filled in and signed by him in two copies, for endorsement by such officer ;

(b) after taking delivery, carry the goods away from the railway station, steamer or boat station or airport, as the case may be, unless he carries with him the said copies of the declaration duly endorsed by the officer referred to in clause (a).

(2) The provisions of sub-sections (3), (4) and (5) of section 28-A relating to the search of any vehicle carrying goods referred to in sub-section (1) of that section and to the detention or seizure of such goods and the preservation and production of the declaration referred to therein shall, *mutatis mutandis*, apply in relation to any vehicle carrying goods referred to in sub-section (1) and to any declaration relating thereto.

(3) Nothing in this section or in section 28-A, shall be construed to impose any obligation on any Railway Administration or railway servant or to empower any search, detention or seizure of any goods while on a railway as defined in the Indian Railways Act, 1890.

28-D. The provisions of sub-sections (3) and (3-A) of section 13 or sub-sections (2) to (9) of section 13-A, as the case may be, shall, *mutatis mutandis*, apply in relation to the goods or documents seized or produced under section 28-A or section 28-C."

30. The existing section 29 of the principal Act shall be re-numbered as sub-section (1) thereof, and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely :—

Amendment of section 29.

“(2) If the amount found to be refundable in accordance with sub-section (1) is not refunded as aforesaid within a period of six months from the date of the order by virtue of which the amount is to be refunded, or from the commencement of the Uttar Pradesh Sales Tax (Amendment) Act, 1973, whichever is later, the dealer shall be entitled to simple interest at the rate of six per cent per annum from the date of such order or, as the case may be, the date of such commencement to the date of the refund.

*Explanation*—The date of refund shall be deemed to be the date on which intimation regarding preparation of the refund voucher is sent to the dealer in the manner prescribed.”

31. After section 29-A of the principal Act, the following section shall be inserted, namely :—

Insertion of new section 29-B.

“29-B. *Reimbursement in respect of declared goods*—(1) Where any tax has been levied under this Act in respect of the sale or purchase of any goods referred to in section 14 of the Central Sales Tax Act, 1956, and such goods are subsequently sold in the course of inter-State trade or commerce, and tax has been paid under the said Central Act in respect of the sale of such goods in the course of inter-State trade or commerce, the tax levied under this Act may, on an application being made in writing to the assessing authority within six months from the date on which the tax was so paid or the date of commencement of the Uttar Pradesh Sales Tax (Amendment) Act, 1973, whichever is later, be reimbursed to the person making such sale in the course of inter-State trade or commerce.

(2) Where the assessing authority is satisfied that the application is maintainable under sub-section (1), it shall in the manner prescribed reimburse to the applicant the amount of such tax and, in any other case, shall reject the application :

Provided that no such application shall be rejected wholly or in part except after the applicant has been given a reasonable opportunity of being heard :

Provided further, that the amount found to be reimbursible shall first be applied towards the tax or any other amount outstanding against the applicant under this Act, and only the balance, if any, shall be reimbursed.”

32. After section 33 of the principal Act, the following new section shall be inserted, namely :—

Addition of new section 34.

“34. *Transfer to defraud revenue void*—(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 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, or any other financial institution specified by the State Government by notification in this behalf.”

Amendment of  
the First Schedule.

33. In the First Schedule to the principal Act,—

(1) for the existing entries against serial numbers 2, 7, 12, 13, 17, 19, 20, 30, 35, 40, 53, 54, 57, 58, 60, 62, 67, 78, 79, 84, 89-A, 98, 101 and 102, the following entries shall be substituted, namely:—

Serial no.	Description of goods	Point at which tax is levied
I	II	III
2	All arms, including rifles, revolvers, pistols, parts and accessories thereof and ammunition for the same but excluding <i>khukhri</i> , <i>bhala</i> , <i>chhura</i> and <i>talwar</i> .	M or I.
7	<i>Bhang</i> , <i>ganja</i> , opium and <i>charas</i>	Sale to consumer.
12	Polishes of all kinds	M or I.
13	Bricks, fire-bricks, brick-bats and brick-ballast	M or I.
17	Carpets of all kinds, except cotton carpets and pile <i>durries</i>	M or I.
19	Cement— (a) if imported from outside U. P. (b) if manufactured in U. P.	M or I. Sale by stockists appointed by the State Trading Corporation of India to take delivery of imported cement. Sale by manufacturer.
20	Cement, other than that covered by item 19 above, but including white cement, high alumina cement, cement sheets (plain or corrugated), cement <i>jalis</i> and cement waterproofing compounds.	M or I.
30	Dictaphones, tape-recorders and other similar apparatus for recording sound and tapes, parts and accessories thereof.	M or I.
35	Foam rubber products, rubberised coir and fibre-foam products	M or I.
40	Gramophones, record-players, record-changers, parts and accessories thereof and gramophone records and gramophone needles.	M or I.
53	Matches, empty match-boxes, match splints and match-veneers	M or I.
54	Mattresses, cushions and pillows made of plastic or mixture thereof	M or I.
57	Tents of all kinds and mill-made and power-loom <i>durries</i>	M or I.
58	Mill stores and hardwares excluding iron or steel wires, but including iron or steel goods not covered by any other item in this Schedule or by any notification issued under any other provision of this Act.	M or I.
60	Motor cycles and motor cycle combinations, motor-scooters and motorettes, and tyres and tubes and parts and accessories of motor-cycles, motor-cycle combinations, motor-scooters and motorettes.	M or I.
62	Motor vehicles including chassis of motor vehicles, and motor bodies of all shapes or designs, including motor-caravans and tankers, whether built on chassis or separately.	Sale to consumer or Hire Purchase company financing the purchase by the consumer.
67	Paints and varnishes and all materials used in painting or varnishing, other than those covered by any other item in this Schedule	M or I.
78	Refrigerators, air-conditioning plants, water-coolers, room-coolers and parts and accessories thereof and refrigeration materials including polystyrene foam.	M or I.
79	Rubber mattresses, rubber cushions and rubber pillows	M or I.
84	Sewing machines and parts and accessories thereof	M or I.
89-A	Iron or steel wires	M or I.
98	Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof including ribbons.	M or I.
101	Articles made of gold or silver with or without any other alloy and articles made of gold and silver with or without any other alloy.	M or I.
102	Articles made of stainless steel	M or I.

namely :—

Serial no.	Description of goods	Point at which tax is levied
I	II	III
113	Beltings of all kinds .. .. .	M or I.
114	Bulldozers, cranes and other vehicles or machines and parts and accessories thereof, other than tyres and tubes, not included in any other item of this Schedule.	M or I.
115	Cotton carpets, including pile <i>durries</i> .. .. .	M or I.
116	<i>Tendu</i> leaves .. .. .	Sale by the State Government, Gaon Sabha, or other local authority or their agents.
117	Weights and measures made of any metal or alloy .. .. .	M or I.
118	Welding rods and welding electrodes .. .. .	M or I.

34. The Uttar Pradesh Sales Tax (Amendment) Ordinance, 1972, is hereby repealed. Repeal of U.P. Ordinance no. 17 of 1972.



विधान  
(राजकीय प्रकाशन)  
उत्तर प्रदेश, लखनऊ

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THE UTTAR PRADESH SALES TAX (AMENDMENT AND VALIDATION) ACT, 1979

(U. P. ACT NO. 12 OF 1979)

[Authoritative English Text of the Uttar Pradesh Bikri-kar (Sanshodhan Aur Vaidhikaran) Adhiniyam, 1978 (Uttar Pradesh Adhiniyam Sankhya 12 of 1979)]

AN  
ACT

further to amend the Uttar Pradesh Sales Tax Act, 1948 and the Court Fees Act, 1870 in its application to Uttar Pradesh and to validate certain acts and proceedings, and to provide for matters incidental thereto and connected therewith.

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

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1978.

Short title and commencement.

(2) It shall come into force on the first day of November, 1978, except clause (e) of section 2, section 9, clause (a) of section 16, section 18, section 19, clauses (a), (d) and (e) of section 20, section 21, section 27, sub-clauses (ii) and (iii) of clause (a) of section 30, section 31, clauses (b) and (c) of section 33 and section 40, which shall come into force on such date as the State Government may, by notification, appoint in this behalf and different dates may be appointed for different provisions.

2. In section 2 of the Uttar Pradesh Sales Tax Act, 1948, hereinafter referred to as the principal Act,—

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

(a) after clause (a), the following clause shall be inserted, namely—

“(a-1) ‘appellate authority’ means the authority to whom an appeal lies under section 9;”;

(b) for clause (c), the following clause shall be substituted and be deemed to have been substituted with effect from the first day of June, 1975 except its sub-clause (iii) which shall be deemed to have been inserted on the first day of November, 1978, namely—

“(c) ‘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, arhti, commission agent, del credere agent, or any other merchantile 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;

\*(For Statement of Objects and Reasons, please see Uttar Pradesh Gazette Extraordinary, dated December 12, 1978).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on December 27, 1978 and by the Uttar Pradesh Legislative Council on February 8, 1979).

[Received the assent of the Governor on April 10, 1979 under Article 200 of the Constitution of India and was published in Part I(a) of the Legislative Supplement of the Uttar Pradesh Gazette Extraordinary, dated April 17, 1979].

(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) every 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 merchantile agent as defined in the 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 or headquarters whereof is 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 :

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

(c) after clause (c), the following clause shall be *inserted*, namely—

“(c-1) ‘place of business’ includes—

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

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

(iii) an office or any other place where a dealer keeps his books of accounts ;” ;

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

“(d-1) ‘declared goods’ means goods declared by section 14 of the Central Sales Tax Act, 1956, to be of special importance in inter-State trade or commerce ;” ;

(e) after clause (h), the following clause shall be *inserted*, namely—

“(h-1) ‘Tribunal’ means the Sales Tax Tribunal constituted by section 10 ;” ;

(f) in clause (i), the proviso shall be omitted and shall be deemed to have been *omitted*, with effect from the first day of June, 1975 ;

(g) after clause (j), the following clause shall be *inserted*, namely—

“(k) ‘vehicle’ includes a bicycle, a bullock-cart, a vessel or an animal carrying load.”

## 3. In section 3.—

(a) in sub-section (1), for the words "or section 3-AA on his turnover of sales", the words "section 3-AA or section 3-D on his turnover of sales or purchases or both, as the case may be," shall be substituted and be deemed always to have been substituted ;

(b) in sub-section (2) —

(i) for the words "if his turnover of the assessment year", the following words shall be substituted, namely—

"if the aggregate of his turnover of—

- (a) purchases of goods notified under section 3-D,
- (b) purchases liable to tax under any other provision of this Act,
- (c) sales liable to tax under section 3-D,
- (d) sales of all goods (except those notified under section 3-D), whether such sale is made by the dealer directly or through his branch, depot or agent inside the State, in the course of inter-State trade or commerce or outside the State, of the assessment year";

(ii) Explanations I and II shall be omitted.

4. For section 3-AAAA of the principal Act, the following sections shall be substituted and be deemed to have been substituted on April 1, 1974, namely—

Substitution of  
section 3-AAAA.

**3-AAAA.** Where any goods liable to tax at the point of sale to the consumer are sold to a dealer but in view of any provision of this Act no sales tax is payable by the seller and the purchasing dealer does not re-sell such goods within the State or in the course of inter-State trade or commerce, in the same form and condition in which he had purchased them, the purchasing dealer shall be subject to the provisions of section 3, be liable to pay tax on such purchases at the rate which tax is leviable on sale of such goods to the consumer within the State :

Provided that if it is proved to the satisfaction of the assessing authority that the goods so purchased had already been subjected to tax or may be subjected to tax under section 3-AAA, no tax under this section shall be payable.

*Explanation*—For the purpose of this section and of section 3-AAA, the sale of—

- (i) ginned cotton after ginning raw cotton purchased as aforesaid, or
- (ii) dressed hides and skins or tanned leather after dressing or tanning raw hides and skins purchased as aforesaid, or
- (iii) rice, during the period commencing on September 2, 1976 and ending with April 30, 1977, after hulling paddy purchased as aforesaid,

shall be deemed to be in the same form and condition.

**3-B.** Notwithstanding anything to the contrary contained elsewhere in this Act, and without prejudice to the provisions of sections 14 and 15-A, a dealer, who issues a false or wrong certificate or declaration, prescribed under any provision of this Act or the rules framed thereunder, to another dealer by reason of which a tax leviable under this Act on the transaction of purchase or sale made with such other dealer ceases to be leviable or becomes leviable at a concessional rate, shall be liable to pay on such transaction an amount which would have been payable as tax on such transaction had such certificate or declaration not been issued :

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

*Explanation*—Where a dealer issuing a certificate or declaration discloses there in his intention to use the goods purchased by him 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 purpose of this section, be deemed to be wrong."

Amendment of  
section 3-D.

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

(a) in sub-section (1), at the end and before Explanation I, the following proviso shall be inserted, and be deemed to have been inserted on the first day of April, 1974, namely :

"Provided that such tax on the turnover of first purchase of mentha herb, shall be levied and paid at the rate of seven per cent or at such rate not exceeding fifteen per cent as the State Government may, by notification, declare." ;

(b) sub-section (3-A) shall be omitted.

Amendment of  
section 3-F.

6. In section 3-F of the principal Act,—

(a) for the words, "total turnover of purchases of goods notified under sub-section (1) of section 3-D, the turnover of sales liable to tax under sub-section (2) of section 3-D and of the total turnover of sales of all other goods," the words "turnover referred to in sub-section (2) of section 3, as amended by the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1978" shall be substituted ;"

(b) for the existing provisos, the following proviso shall be substituted, namely :

"Provided that no additional tax under this section shall be payable in respect of the turnover of sales or of purchases, of declared goods."

(c) the Explanation shall be omitted.

Amendment of  
section 4-A.

7. In section 4-A of the principal Act for sub-section (1), the following sub-section shall be substituted and be deemed always to have been substituted, namely—

"(1) Notwithstanding anything contained in section 3 or section 3-A, the State Government may, if it is of opinion as specified in sub-section (2), by notification declare in respect of any goods that the turnover of sales within the State, by the manufacturer thereof shall, during such period (not exceeding five years) and in such circumstances and under such conditions, as may be specified, be exempt from sales tax or be liable to tax at such reduced rate as it may fix :

Provided that every notification issued under this sub-section shall be deemed to have specified the following conditions, namely—

(i) that such turnover in an assessment year does not exceed ten crores rupees ;

(ii) that the manufacturer had not discontinued production of such goods for a period exceeding six months at a stretch in any assessment year :

Provided further that the State Government may at any time waive the condition referred to in clause (ii) of the preceding proviso if in its opinion such discontinuation for a period exceeding six months was due to the reasons beyond the control of the manufacturer.

Amendment of  
section 4-B.

8. In section 4-B of the principal Act,—

(a) in sub-section (1), in clause (a-1), in the provisos, after the words "this clause", wherever they occur, the words "or clause (a)" shall be inserted ;

(b) in sub-section (5),—

(i) for the words "pay as penalty an amount" the words "pay as penalty such amount as the assessing authority may fix" shall be substituted ;

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(ii) in clauses (a) and (b), for the words, figures and letters "under section 3, section 3-A, section 3-AA, or section 3-D, as the case may be," wherever they occur, the words "under any provision of this Act" shall be substituted;

(iii) the existing provisos shall be omitted;

(c) for sub-sections (6) and (7) the following sub-sections shall be substituted, namely—

(6) Where a dealer, in contravention of the terms and conditions laid down in sub-section (2) for the grant of a recognition certificate, sells or otherwise disposes of the notified goods, for the raw material of which he has been granted such certificate, he shall be liable to pay as penalty such amount, as the assessing authority may fix, which shall be not less than the amount of tax that would have been payable under the provisions of this Act on the sale of such notified goods in the State and not more than three times the amount of such tax.

(7) For determining whether a sale or purchase is in the course of inter-State trade or commerce, within the State, or in the course of export out of India, the provisions of sections 3, 4 and 5 of the Central Sales Tax Act, 1956, shall respectively apply.

(8) No penalty under this section, shall be imposed unless the dealer has been given a reasonable opportunity of being heard.

(9) No prosecution under section 14, shall be instituted, and no penalty under section 15-A shall be imposed in respect of the same facts on which a penalty has been imposed under this section."

9. In section 6 of the principal Act, in sub-section (1), after the words "appellate or revising authority", where they occur for the first time the words "or the Tribunal", shall be inserted and after those words where they occur for the second time the words "or the Tribunal, as the case may be", shall be inserted.

Amendment of section 6.

10. In section 7 of the principal Act, after sub-section (1-C) the following sub-section shall be inserted, namely—

Amendment of section 7.

"(1-D) If the goods sold by a dealer are returned within six months of the date of sale and assessment for the year to which such sale relates is as yet to be made he 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 period during which such sale was made."

11. In section 7-A of the principal Act, in sub-section (1), the words "or sub-section (3-A) of section 3-D, as the case may be," shall be omitted.

Amendment of section 7-A.

12. In section 7-C of the principal Act, in sub-section (1), for the proviso the following proviso shall be substituted and be deemed to have been substituted on the first day of March, 1973, namely—

Amendment of section 7-C.

"Provided that—

(i) 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 hand;

(ii) any proceedings 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."

13. In section 8 of the principal Act,—

Amendment of section 8.

(a) in sub-section (1-B), for the words "or from the date of the order of enhancement, as the case may be, simple interest on the unpaid amount" the words, "simple interest on the unpaid amount calculated from the date of such expiry" shall be substituted and be deemed always to have been substituted;

(b) in sub-section (8), for the words "shall be recoverable as arrears of land revenue" the following words shall be *inserted*, namely—

"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—

(i) 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 ;

(ii) 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 the prescribed manner." ;

(c) in sub-section (9), in clause (b), for the sub-clauses (i) and (ii), the following sub-clauses shall be *substituted*, namely—

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

(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 ;"

(d) after sub-section (9), the following sub-section shall be inserted and be deemed always to have been *inserted*, namely—

"(10) Any amount paid or deposited by, or recovered from, or refundable to a dealer under the provisions of this Act, 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."

Amendment of  
section 8-A.

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

(a) in sub-section (1), in the second proviso, for the words and figures "by the thirtieth day of June, 1978", the words and figures "by the twenty fifth day of July, 1978" shall be *substituted* and be deemed always to have been *substituted* ;

(b) in sub-section (1-A), for clause (c), the following clause shall be *substituted* and be deemed to have been *substituted* on April 1, 1978, namely—

"(c) The fee payable by the dealer for registration shall be seventy-five rupees for the first assessment year or part thereof and fifty rupees for each subsequent year, and for renewal of registration shall be fifty rupees for each assessment year :

Provided that where any dealer has, before April 1, 1978 obtained registration or renewal for any period extending beyond such date, he shall be liable to pay the difference between the fee paid and the fee payable under this clause within such time as may be allowed by the assessing authority concerned, failing which his registration or renewal, as the case may be, shall be liable to be cancelled." ;

(c) in sub-section (1-B) the following words shall be *inserted* in the end, namely—

"Where the dealer has ceased to carry on business and applies for refund within thirty days from such cessation and the certificate of registration is so cancelled, the registration or renewal fee, as the case may be, for the assessment years next following the date of such cessation, if already paid, shall be refunded.

*Explanation*—The dissolution or reconstitution of a business firm or association of persons or partition of a joint Hindu family or transfer by a dealer of his business shall be deemed to be cessation of business within the meaning of this sub-section."

15. In section 8-B of the principal Act, the following amendments shall be made and be deemed to have been made on the first day of April, 1978, Amendment of section 8-B.  
namely—

(a) in sub-section (1), for the words "twenty-five thousand rupees", the words "thirty thousand rupees" shall be substituted;

(b) in sub-section (2), for the words, "rupees fifty", the words, "seventy-five rupees" and for the words, "rupees twenty-five" the words "fifty rupees" shall be substituted.

16. In section 8-C of the principal Act,—

Amendment of section 8-C.

(a) in sub-section (10), for the words, "an application in revision", the words "an appeal" shall be substituted;

(b) in sub-section (11), for the words, brackets and figures, "under sub-section (4) of section 10", the words "under the order of any authority under this Act or Court" shall be substituted.

17. In section 9 of the principal Act,—

Amendment of section 9.

(a) in sub-section (1), after the provisos, the following proviso shall be inserted, namely:

"Provided also that any person other than a dealer aggrieved by any order other than an order mentioned in section 10-A, made by the assessing authority before April 27, 1978, may appeal against such order to the appellate authority not later than fifteenth day of December, 1978."

(b) in sub-section (3),—

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

(a) in the case of an order of assessment or 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";

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

"Provided that nothing in this sub-section shall preclude the appellate authority from dismissing the appeal at any stage with such observations as it deems fit, where the appellant applies for withdrawal of the same and no request for enhancement of the assessment or penalty has been made.";

(c) in sub-section (3-A) as substituted by the Uttar Pradesh Taxation Laws (Amendment and Validation) Act, 1978,—

(i) in the proviso, in clause (i) after the words "filed with the appeal under sub-section (1)", the following words shall be inserted and be deemed to have been inserted with effect from April 1, 1978, namely—

"or thereafter within sixty days, from the date of filing of the appeal or from the first day of November, 1978, whichever is later." ;

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

"Explanation—Rejection of a similar application for stay by any authority for want of jurisdiction shall not by itself preclude the appellate authority from entertaining such application." ;

(d) for sub-section (4), the following sub-section shall be substituted, namely—

"(4) An order passed under this section shall, subject to the provisions of this Act, be final." ;

(e) after sub-section (7), the following explanation shall be inserted, namely—

"Explanation—Nothing contained in this section or section 10, shall be construed to require the recording of reasons for refusal to waive or relax any requirement of payment of any part of the amount of tax, fee or penalty."

18. For section 10 of the principal Act, the following section shall be substituted, namely—

Substitution of  
new section for  
section 10.

"10. (1) There shall be a Sales Tax Tribunal consisting of a President and such other members as the State Government may from time to time deem it necessary to appoint from amongst—

(a) the persons who have been, or are qualified to be judges of High Court; and

(b) the persons who hold or have held a post not below the rank of Deputy Commissioner of Sales Tax :

Provided that where the Tribunal consists of one or more persons who have been judges of a High Court then he or one of them shall be appointed the President.

(2) Any person aggrieved by an order passed by an appellate authority under section 9 or the revising authority under section 10-B or by a decision given by the Commissioner of Sales Tax under section 35 may, within six months from the date of service of copy of such order or decision on him, prefer an appeal to the Tribunal.

(3) Section 5 of the Limitation Act, 1963, shall apply to appeals under this section.

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

(5) The Tribunal may, if it has not already dismissed the appeal under sub-section (4), call for and examine the relevant records, and after giving the parties a reasonable opportunity of being heard—

(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 of Sales Tax, as the case may be, to pass a fresh order after such further inquiry, if any, as may be specified, or

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



*Explanation*—The power to vary an order referred to in clause (a) includes the power to vary the order by reducing or enhancing the amount of assessment or penalty.

(6) Where an appeal under this section has been filed, the Tribunal may, on the application of the appellant moved within thirty days from the filing of such appeal, after giving the parties a reasonable opportunity of being heard, stay recovery of the disputed amount of any tax, fee or penalty payable, or refund of the amount due, under the order appealed against till the disposal of the appeal :

Provided that—

(i) 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 (1) of section 9 ;

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

(7) Where an application under section 11 is pending before the High Court, the Tribunal may, on an application in that behalf being made to it, likewise stay recovery of such disputed amount or such refund until such date, as it thinks fit, not beyond the date of decision of the High Court under that section.

(8) No order passed under this section for the stay of recovery of tax, fee or penalty shall remain in force for more than thirty days unless the appellant furnishes adequate security to the satisfaction of assessing authority concerned for payment of the outstanding amount.

(9) 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 (10) and the rules, be allotted to them, by order or in accordance with the directions of the President of the Tribunal.

(10) (a) An appeal against the order of appellate authority under section 9 shall be heard and disposed of—

(i) by a bench of one member, where such order is passed by an Assistant Commissioner (Judicial) and the amount of tax, fee or penalty in dispute does not exceed five thousand rupees ;

(ii) by a bench of two members, in any other case.

(b) An appeal against an order passed under section 10-B shall be heard and disposed of by a bench of two members.

(c) An appeal against an order passed under section 35 shall be heard and disposed of by a bench of three members.

(d) The President may, if he so things fit—

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

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

(11) The place of sitting and procedure of, and the manner of presenting appeals and other documents to the Tribunal shall, subject to the rules, be such as the Tribunal may deem fit to adopt.

(12) The decision of case 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.

Insertion of section 10-B.

19. After section 10-A, the following section shall be inserted, namely—

Revision by Commissioner of Sales Tax. "10-B. (1) The Commissioner of Sales Tax or such other officer not below the rank of Deputy Commissioner of Sales Tax as may be authorised in this behalf by the State Government by notification may call for and examine the record relating to any order (other than an order mentioned in section 10-A) 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 9, or an order passed by the appellate authority under that section :

*Explanation*—Where the appeal against any order is withdrawn or is dismissed for non-payment of the fee payable under section 32 or for non-compliance of sub-section (1) of section 9, the order shall not be deemed to have been the subject-matter of an appeal under section 9 ;

(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 or after the expiration of two years from the date of commencement of section 19 of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1978, whichever is later."

Amendment of section 11.

20. In section 11 of the principal Act as substituted by the Uttar Pradesh Taxation Laws (Amendment and Validation) Act, 1978,—

(a) in sub-section (1), after the words "of section 10", the following words shall be inserted, namely—

"as it stood before its substitution by the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1978, or under sub-section (4) or sub-section (5) of section 10 as substituted by the said Act or by an order passed under section 22 by the Tribunal," ;

(b) for sub-section (4), the following sub-section shall be substituted, namely—

"(4) 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." ;

(c) for sections (5) and (6), the following sub-sections shall be substituted, namely—

"(5) Every application for making a reference to the High Court under sub-section (1) or sub-section (3), as they stood immediately before the said date, pending before the Revising Authority or an Additional Revising Authority on the said date, shall stand transferred to the High Court. Every such application upon being so transferred and every application under sub-section (4) as it stood immediately before the said date, pending before the High Court on the said date, shall be deemed to be an application for revision under this section and disposed of accordingly.

(6) Where the High Court has, before the said date, required the Revising Authority or an Additional Revising Authority to state the case and refer it to the High Court under sub-section (4) as it stood immediately before the said date, such authority shall, as soon

as may be, make reference accordingly. Every reference so made, and every reference made by such authority before the said date in compliance with the requirement of the High Court under sub-section (4), as it stood before the said date shall be deemed to be an application for revision under this section and disposed of accordingly.

(6-A) Where the Revising Authority or an Additional Revising Authority has, before the said date, allowed an application under sub-section (1) or sub-section (3), as they stood immediately before the said date, and such authority has not made reference before the said date, it shall, as soon as may be, make reference to the High Court. Every such reference, and every reference already made by such authority before the said date and pending before the High Court on the said date, shall be deemed to be an application for revision under this section and disposed of accordingly.” ;

(d) in sub-section (7), the words “of the Revising Authority or an Additional Revising Authority” shall be *omitted* ;

(e) in sub-section (8) for the words “the Revising Authority or Additional Revising Authority, as the case may be” and for the words “such authority” the words “the Tribunal” shall be *substituted*.

21. In section 12-B of the principal Act, for the words “before the appellate or the revising or the additional revising authority” the words “before the appellate authority or the Tribunal” shall be substituted, and in the marginal heading the words “or revision” shall be *omitted*. Amendment of section 12-B.

22. In section 13 of the principal Act,— Amendment of section 13.

(a) in sub-section (2), for the words “office, shop, godown, vessel or vehicle” the words “place of business or vehicle” shall be *substituted* ;

(b) for sub-section (4) the following sub-section shall be *substituted*, namely—

“(4) For the purposes of this section, the officer authorised thereunder may enter and search any place of business or vehicle, or any other building or place where he has reason to believe that the dealer keeps or is, for the time being, keeping, any books, registers, documents, accounts or goods relating to his business :

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

(c) in sub-section (4-A) for the words “office, shop, godown, vessel” wherever they occur, the words “place of business” shall be *substituted* ;

(d) after sub-section (6), the following sub-section shall be *inserted*, namely—

“(7) the Provisions of section 100 and 165 of the Code of Criminal Procedure, 1973 shall *mutatis mutandis*, 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.”

23. In section 13-A, of the principal Act,— Amendment of section 13-A.

(a) in the marginal heading, the words “and confiscate” shall be *omitted* ;

(b) in sub-section (1), for the words “office, shop, godown, vehicle, vessel” wherever they occur, the words “place of business or vehicle” shall be *substituted* ;

(c) in sub-section (1-A), the word “vessel” shall be *omitted*.

Amendment of  
section 15-A.

24. In section 15-A of the principal Act, in sub-section (1),—

(a) in clause (iv), the following proviso shall be inserted at the end, namely :

“Provided that where no security was demanded the penalty shall not exceed double the amount of registration or renewal fee payable for the assessment year during which the default was committed, if the dealer deals only in goods unconditionally exempt from tax under section 4, and fifty rupees for every month or part thereof during which the default was committed subject to a maximum of five hundred rupees per assessment year in the case of any other dealer ;” ;

(b) in the Explanation for the words, “an Officer-in-charge of a check post”, the words “an officer not below the rank of an Assistant Sales Tax Officer posted at the check post” shall be substituted and be deemed always to have been substituted.

Amendment of  
section 18.

25. In section 18 of the principal Act,—

(a) in sub-section (1), for the words “fifteen days” the words “thirty days” shall be substituted;

(b) at the end, the following Explanation shall be inserted, namely—

“Explanation—For the purpose of this section the turnover shall be deemed to be the aggregate of the turnovers referred to in sub-section (2), of section 3.”

Amendment of  
section 21.

26. In section 21 of the principal Act, for sub-section (2), including the provisos and Explanation thereto, the following sub-sections shall be substituted, namely—

“(2) Subject to the provisions of this section, no order of assessment under any provision of this Act for any assessment year shall be made after the expiration of four years from the end of such year.

(3) Where the notice under sub-section (1) for any assessment year, has been served within the said period of four years, the order of assessment or re-assessment in pursuance thereof may be made within six month after the expiration of the said period of four years :

Provided that where such notice has been served before April 1, 1978, such order may be made within one year after the expiration of the said period of four years.

(4) If an order of assessment is set aside and the case is remanded for re-assessment by any authority under the provisions of this Act or by a competent court, the order of re-assessment may be made within one year from the date of receipt by the assessing authority of the copy of the order remanding the case, or by December 31, 1979, whichever is later.

(5) If an order of assessment or re-assessment for any assessment year is set aside under section 30, a fresh order of assessment or re-assessment for that year may be made within six months from the date on which such earlier order was set aside.

(6) Where the proceeding for assessment or re-assessment for any assessment year remains stayed under the orders 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 the stay, shall be excluded in computing the period of limitation provided in this section.

(7) Where any turnover has been included by any assessing authority in the assessment or re-assessment of a dealer for any assessment year and any superior authority or court has, in exercise of the powers lawfully vested in it, held such turnover to relate to the assessment—

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

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

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

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

27. In section 22 of the principal Act, for sub-section (1), the following sub-section shall be *substituted*, namely—

Amendment of section 22.

"(1) The assessing, appellate or revising authority or the Tribunal may, on its own motion or on the application of the dealer or any other interested person rectify and mistake in its order, apparent on the record 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 such rectification as 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."

28. In section 29 of the principal Act,—

Amendment of section 29 .

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

"(2) If the amount to be refunded in accordance with sub-section (1) is not refunded as aforesaid within three months from the date of order of refund passed by the assessing authority, or as the case may be, from the date of receipt by him of the order of refund, if such order is passed by any other competent authority or Court, the dealer shall be entitled to simple interest on such amount at the rate of eighteen per cent per annum from the date of such order to the date of the refund.";

(b) after sub-section (3), the following Explanation shall be *inserted*, namely—

"Explanation I—The date of refund shall be deemed to be the date on which intimation regarding preparation of the refund voucher is sent to the dealer in the manner prescribed.

"Explanation II—The expression 'refund' includes any adjustment under the proviso to sub-section (1)."

29. Section 30 of the principal Act, shall be renumbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be *inserted*, namely—

Amendment of section 30.

"(2) Where an assessment order under sub-section (1) of section 7-A is passed *ex parte*, the dealer may apply to the assessing authority within fifteen days of the service of the order, to set aside such order and if such authority is satisfied that the dealer has filed the return and deposited the tax due according to the return within fifteen days from the last day prescribed for filing such return, it may modify or set aside such order and also the demand notice, if any, issued thereunder."

30. In section 32 of the principal Act, as *substituted* by the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1976,—

Amendment of section 32.

(a) In sub-section (1),—

(i) for the words and figures "memorandum of appeal under section 9 and other applications under this Act" the words and figures "memorandum of appeal or other applications under this Act filed or moved on or after the twentieth day of May, 1976, whether the assessment, penalty or other proceedings giving rise to such appeal or application were initiated before or after the said date", shall be substituted and be deemed always to have been *substituted* ;

(ii) in clause (b), for the words and figures "on an application for revision under section 10, not being an application for stay of realisation of tax, fee or penalty", the words and figures "on a memorandum of appeal under section 10" shall be substituted;

(iii) in clause (d), in sub-clause (i), for the words "any Additional Revising Authority" the words "the Tribunal" shall be substituted;

(b) in sub-section (2), for clause (b), occurring before the proviso, the following clause shall be substituted, namely—

"(b) by cheque or bank draft along with treasury challan in such number as may be prescribed, to be enclosed with the memorandum or application ;";

(c) in sub-section (3), after clause (b), the following clause shall be inserted, namely—

"(c) an application under section 35, seeking a decision only as to the rate of tax applicable or the point at which the tax is payable."

Amendment of section 35.

31. In section 35 of the principal Act,—

(a) in sub-section (3), for the words "or revising authority" the words "revising authority or the Tribunal" shall be substituted;

(b) in sub-section (4), after the words "any authority under this Act" the words "or the Tribunal" shall be inserted;

(c) in sub-section (5), for the words "High Court", the word "Tribunal" shall be substituted.

Insertion of new section 36.

32. After section 35 of the principal Act, the following section shall be inserted, namely—

"36. (1) The Commissioner of Sales Tax may, subject to such conditions and restrictions as he may deem fit to impose, permit any dealer or other person, against whom any amount of tax penalty or other dues not exceeding one lakh rupees is outstanding, to deposit the same in such number of monthly instalments, not exceeding twelve, as he may consider proper in the circumstances of the case.

(2) Where such dealer or other person fails to furnish adequate security to the satisfaction of the assessing authority concerned for payment of the outstanding amount within thirty days from the date of the order referred to in sub-section (1) or within such extended time as the assessing authority may allow, or fails to comply with conditions or restrictions imposed in such order shall stand vacated and thereupon fresh proceedings for realisation according to the provisions of this Act may be commenced."

Amendment of First Schedule.

33. In the First Schedule to the principal Act,—

(a) in the entry at serial number 34, in column III, after the words "or by importer" the following words shall be inserted, namely:

"Provided that where the sale is by the Forest Department to the U. P. Forest Corporation the tax shall be levied on the point of sale by such Corporation and not on the point of sale by the Department ;";

(b) for the entries at serial numbers 60, 61 and 62 the following entries shall respectively be substituted columnwise as indicated below, namely:—

in column I	in column II	in column III
"60.	(a) Motor trucks and motor buses. (b) Motor cycles, motor-cycle combinations, motor scooters and motorettes. (c) Motor cars including jeeps. (d) All other motor vehicles.	} Sale to the consumer or hire purchase company financing the purchase by the consumer.

in column I	in column II	in column III
61.	Chassis and motor bodies of all shapes and designs (including motor caravans and tankers) whether built on chassis or separately.	Sale to consumer or hire purchase company financing the purchase by the consumer.
62.	Tyres and tubes, parts and accessories of motor vehicles of all kinds.	M or I";

(c) after the entry at serial number 86, the following entry shall be inserted columnwise as indicated below, namely :

in column I	in column II	in column III
"87.	Soda water, lemonade and other soft beverages.	M or I";

(d) in the entry at serial number 97, in column III, after the words "or by importer" the following words shall be inserted, namely :—

"Provided that where the sale is by the Forest Department to the U. P. Forest Corporation the tax shall be levied on the point of sale by such Corporation and not on the point of sale by the Department ;";

(e) in the entry at serial number 116, in column III for the existing words, the words "M or I" shall be substituted and be deemed always to have been substituted.

34. In rule 25-A of the Uttar Pradesh Sales Tax Rules, 1948, for sub-rule (3), the following sub-rule shall be substituted and be deemed to have been substituted on the first day of April, 1978 namely :— Amendment of rule 25-A.

"(3) The fee payable by the dealer for recognition certificate shall be one hundred rupees for the first assessment year or part thereof and fifty rupees for each subsequent year and for renewal of recognition certificate shall be fifty rupees for each assessment year."

35. For removal of doubts it is hereby clarified that the fee of two hundred rupees referred to in section 11 of the principal Act, as it stood immediately before April 27, 1978, is required to accompany any application referred to in such section filed on or after May 20, 1976 and before April 27, 1978, whether the assessment, penalty or other proceedings out of which such application arose was commenced before or after May 20, 1976, and where any such application accompanied by a lesser amount fee has been filed and entertained the deficit amount may be realised in accordance with the provisions of the principal Act but the decision on such application shall not be invalid merely on the ground of non-compliance of such section as hereby clarified. Removal of doubts.

36. The rules and the notifications modified by the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1976 or the Uttar Pradesh Taxation Laws (Amendment and Validation) Act, 1978 or By this Act, shall continue in force until amended or rescinded by the State Government in exercise of its power under the relevant section of the Principal Act, read with section 21 of the Uttar Pradesh General Clauses Act, 1904. Validity of certain rules and notifications.

37. Where any existing rule is amended or any new rule is made in consequence of amendment of any provision of the principal Act (whether by substitution, insertion or omission) by this Act or Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1976, or Uttar Pradesh Taxation Laws (Amendment and Validation) Act, 1978, such rule or amendment may be Power to make rules retrospectively.

made effective from date not earlier than the date of commencement of such amendment of the provision of the principal Act in consequence whereof the rule is amended or made.

Validation.

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

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

(3) The assessing, appellate revising or additional revising authority, as the case may be, within a period of one year from the first day of November, 1978, or within the period specified in section 22 of the principal Act, whichever expires later make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act by this Act :

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

Additional  
Temporary pro-  
vision for  
revision under  
section 11.

39. Any person aggrieved by an order under sub-section (1) of section 22 of the principal Act, as it stands until its substitution upon commencement of section 27 of this Act, made by the revising or additional revising authority referred to in section 10 of the principal Act, as it stands until its substitution upon commencement of section 18 of this Act, may also apply for revision of such order in accordance with the provisions of section 11 of the principal Act.

Transitory  
provisions.

40. (1) Any application for revision under section 10 of the principal Act, as it stood before its substitution by this Act, pending immediately prior to such substitution, shall stand transferred to the Tribunal and shall be disposed of as if it were an appeal under section 10 of the principal Act, as so substituted.

(2) Where such application for revision has not been filed and the period of limitation prescribed for its filing has not expired, an appeal under section 10 of the principal Act as so substituted may be filed within the period of limitation prescribed in section 10 of the principal Act, as it stood before such substitution, or within six months from the the date of such substitution, whichever period expires earlier.

(3) All other applications pending immediately prior to such substitution of section 10 before the Revising Authority or an Additional Revising Authority referred to in section 10 of the principal Act, as it stood before such substitution, shall stand transferred to the Tribunal and disposed of in accordance with the provisions of the principal Act, as amended by this Act.

(4) Any application which would lie to such revising or additional revising authority but for such substitution of section 10, may be filed before the Tribunal within the time it could be filed before such revising or additional revising authority and shall be disposed of in accordance with the provisions of the principal Act, as amended by this Act.



41. In Schedule II of the Court Fees Act, 1870, as amended in its application to Uttar Pradesh, in Article 1 ("application or petition"), in clause (e), after sub-clause (4), the following sub-clause shall be inserted, columnwise as indicated below, namely—

Amendment of Schedule II to Act no. 7 of 1870.

Column 2

Column 3

"(4-A) Under section 11 of the Uttar Pradesh Sales Tax Act, 1948 for revision of an order.

Two hundred and fifty rupees."

U.P. Ordinance no. 27 of 1978.

42. (1) The Uttar Pradesh Sales Tax (Amendment and Validation) Ordinance, 1978 is hereby repealed.

Repeal and saving.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act or the Court Fees Act, 1870 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 said Acts, as amended by this Act, as if the provisions of this Act were in force at all material times.

No. 703I(2)/XVII-V-1-112-1981

Dated Lucknow, February 23, 1982

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 Bikri Kar (Sanshodhan Aur Vaidhikaran) Adhiniyam, 1981 (Uttar Pradesh Adhiniyam Sankhya 4 of 1982) as passed by the Uttar Pradesh Legislature and assented to by the Governor on February 21, 1982.

THE UTTAR PRADESH SALES TAX (AMENDMENT AND  
VALIDATION) ACT, 1982

[U. P. ACT NO. 4 OF 1982]

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

further to amend the Uttar Pradesh Sales Tax Act, 1948, and to validate certain acts and proceedings and to provide for matters incidental thereto and connected therewith.

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

Short title and commencement.

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1982.

(2) Sections 12, 13, 14, 16, 20, 21 and 23 shall be deemed to have come into force on August 3, 1981 clauses (a) and (c) of section 2, sections 3, 4, 6, 7 and 8, clause (c) of section 11, and sections 17, 18 (except the addition of the words "and syrups, squashes, jams and jellies" in the entry against serial no. 63 of the Schedule substituted thereby, which shall come into force at once) and 19 shall be deemed to have come into force on September 7, 1981, clause (b) of section 2, sub-clause (a) of clause (1) and clauses (2) and (3) of section 10, clause (a) of section 11 and section 15 shall be deemed to have come into force on October 1, 1981, and the remaining provisions shall come into force at once.

Amendment of section 3 of U.P. Act XV of 1948.

2. In section 3 of the Uttar Pradesh Sales Tax Act, 1948, hereinafter referred to as the principal Act,—

(a) in sub-section (1), the words and figures "section 3-AR, section 3-AA" shall be omitted;

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

"(2) No dealer shall, except as otherwise provided in section 18, be liable to tax under sub-section (1) if, during the assessment year, the aggregate of his turnover of—

(a) purchases of goods notified under section 3-D,

(b) purchases liable to tax under any other provision of this Act,

(c) sales liable to tax under section 3-D, and

(d) sales of all goods (except those notified under section 3-D), whether such sale is made by the dealer directly or through his branch, depot or agent inside the State, in the course of inter-State, trade or commerce or outside the State,

is less than fifty thousand rupees in the case of manufacturers and one lakh rupees, in the case of other dealers, or such larger amount as the State Government may, by notification, specify in that behalf either in respect of all dealers in any goods or in respect of a particular class of such dealers."; and

(c) in sub-section (3), in clause (a), the words and figures "or sub-section (2-A)" shall be omitted,

3. For section 3-A of the principal Act, the following section shall be substituted, namely— Substitution of section 3-A.

"3-A. Rates of tax—(1) Except as provided in section 3-D, the tax payable by a dealer under this Act shall be levied,—

(a) on the turnover in respect of 'declared goods', at such single point and at such rate, not exceeding the maximum rate for the time being specified in section 15 of the Central Sales Tax Act, 1956, as the State Government may, by notification, declare ;

(b) on the turnover in respect of any food or drink served for consumption in a hotel or restaurant or part thereof, with which a cabaret or floor show is provided therein, at such rate, not exceeding forty per cent, as the State Government may, by notification, declare ;

(c) on the turnover of spirits and spirituous liquors of all kinds, including methyl alcohol but excluding country liquor and also excluding alcohol, as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, at the point of sale by the manufacturer or importer at the rate of twenty per cent or at such rate not exceeding twenty-six per cent, as the State Government may, by notification, declare ;

(d) on the turnover in respect of goods specified in the Schedule, at such point and at such rate, not exceeding fifteen per cent, as the State Government may, by notification, declare, and different points and different rates may be declared in respect of different goods comprised in any entry in the said Schedule :

Provided that the State Government may, by notification, omit the entry relating to any goods from the Schedule and may, in the like manner, restore any entry so omitted, and upon the issue of any such notification omitting or restoring any entry, the said Schedule shall, subject to the provisions of sub-section (2), be deemed to be amended accordingly ;

(e) on the turnover in respect of goods, other than those referred to in clauses (a), (b), (c) and (d), at the point of sale by the manufacturer or importer at the rate of eight per cent :

Provided that the State Government may, from time to time, by notification, modify the rate or point of tax on the turnover in respect of any such goods, with effect from such date as may be notified in that behalf, so, however, that the rate does not exceed eight per cent.

(2) 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 its 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 the *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."

4. Sections 3-AB and 3-AA of the principal Act, shall be omitted.

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

(a) for the word "dealer" wherever it occurs, the word, "person", and

(b) for the words "made with", the words "made with or by"

shall be substituted and be deemed to have been substituted on the first day of April, 1974.

Omission of sections 3-AB and 3-AA.

Amendment of section 3-B.

Amendment of  
section 3-D.

6. In section 3-D of the principal Act,—

(a) in sub-section (1),—

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

“(a) of first purchases of Opium, at such rate not exceeding twenty-six per cent.”;

(ii) in Explanation I, for the words “under clause (b)”, the words “under this sub-section” shall be substituted;

(b) in sub-section (2) the words “or, as the case may be, the first purchaser” shall be omitted; and

(c) in sub-section (7), in clause (a), the words “clause (b) of” shall be omitted.

Omission of  
section 3-F.

7. Section 3-F of the principal Act, shall be omitted.

Amendment of  
section 4-B.

8. In section 4-B of the principal Act, in sub-section (1),—

(a) the figures “3-AA” shall be omitted;

(b) in clause (a), for the words “turnover of purchases or first purchases, as the case may be,” the words “turnover of first purchases” shall be substituted.

Amendment of  
section 7.

9. In section 7 of the principal Act,—

(a) in sub-section (1-B), for the words “for every month or part thereof”, the words “per mensem” shall be substituted and be deemed to have been substituted on the fourth day of December, 1979; and

(b) in sub-section (1-D), after the words “sold”, the words “or purchased”, and after the word “sale” wherever it occurs, the words “or purchase” shall be inserted and be deemed to have been inserted on the first day of November, 1978.

Amendment of  
section 8-A.

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

(1) in sub-section (1), in clause (c) and clause (d)—

(a) for the words and figure “Rs.30,000”, the words “fifty thousand rupees in the case of manufacturers and one lakh rupees in the case of other dealers” shall be substituted; and

(b) the words and figures “or sub-section (3-A) of section 3-D, as the case may be,” shall be omitted and be deemed to have been omitted on the first day of November, 1978;

(2) in sub-section (1-B), for the words “Where the dealer has ceased to carry on business” the words “Where the dealer has ceased to carry on business or has ceased to be liable for registration” shall be substituted;

(3) in sub-section (4), in clause (a), for the words “rupees fifty thousand”, wherever they occur, the words “fifty thousand rupees in the case of manufacturers and one lakh rupees in the case of other dealers” shall be substituted.

Amendment of  
section 8-B.

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

(a) in sub-section (1), for the words “thirty thousand rupees”, the words “fifty thousand rupees” shall be substituted;

(b) in sub-section (5), the words and figures “sub-section (3-A) of section 3-D” shall be omitted and be deemed to have been omitted on the first day of November, 1978; and

(c) in sub-section (6), the words and figure “or section 3-AA” shall be omitted.

U.P. Act  
no. 12 of  
1979.  
U.P. Act  
no. 2 of  
1980.

12. In section 10 of the principal Act, as substituted by the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1978 read with section 12 of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1980, in sub-section (1), in the proviso, after clause (i), the following clause shall be inserted, namely :—

Amendment of section-10.

“(i-a) where the Tribunal does not consist of a person referred to in clause (i) but consists of one or more persons who are, or have been members of the Uttar Pradesh Higher Judicial Service, then he or one of them shall be appointed the President;”

13. In section 10-A of the principal Act, for clause (b), the following clause shall be substituted, namely :—

Amendment of section-10-A.

“(b) any order or action under section 13 or under sub-section (1) or sub-section (1-A) of section 13-A or under sub-section (6) of section 28-A.”

14. In section 13-B of the principal Act, for the words and figures “section 28-A or section 28-C”, the words and figures “or section 28-A” shall be substituted.

Amendment of section 13-B.

15. In section 18 of the principal Act, in sub-section (1) and sub-section (2), for the words and figures “Rs.30,000”, the words “fifty thousand rupees in the case of manufacturers or one lakh rupees in the case of other dealers” shall be substituted.

Amendment of section 18.

16. In section 21 of the principal Act, for sub-sections (2) and (3), the following sub-sections shall be substituted and be deemed to have been substituted on the first day of November, 1978, namely :—

Amendment of section 21.

“(2) Except as otherwise provided in this section, no order of assessment or reassessment under any provision of this Act for any assessment year shall be made after the expiration of four years from the end of such year :

Provided that the assessment or reassessment for the assessment years 1974-75, 1975-76 and 1976-77 may be made by March 31, 1982.

(3) Where the notice under sub-section (1) for any assessment year has been served within the period specified in sub-section (2), the order of assessment or reassessment in pursuance thereof may be made within six months after the expiration of such period :

Provided that where such notice has been served before April 1, 1978, such order may be made within one year after the expiration of the period of four years referred to in sub-section (2).”

17. In section 25 of the principal Act, the words and figure “or section 3-AA” shall be omitted.

Amendment of section 25.

18. For the First Schedule to the principal Act, the following shall be substituted, namely :—

Substitution of the First Schedule.

“THE SCHEDULE

(See SECTION 3-A)

Serial no.	Description of goods
I	II
1.	All arms, including rifles, revolvers, pistols, <i>Khukhri</i> , <i>Bhala</i> , <i>Chhura</i> and <i>Talwar</i> , and ammunition therefor and components, parts and accessories thereof.
2.	All clocks, time-pieces and watches, electrical time-switches, mechanical timers, time-recorders and stop-watches, and components, parts and accessories thereof including straps and chains of watches.
3.	All electrical goods, instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fans, fluorescent tubes (including their starters, chokes, fixtures, fittings and accessories), electrical earthenware

I

II

- and porcelain, electrical equipments, plants and their accessories required for generation, distribution and transmission of electrical energy, electric motors and parts thereof, and all other accessories and components whether sold as a whole or in parts, but excluding torches, torch-cells, dry cell batteries, torch-bulbs and filament lighting bulbs
4. All goods and wares made of glass, but not including plain glass-panes, optical lenses, hurricane lantern chimneys, bottles and phials, glass-beads, clinical syringes, thermometers and scientific apparatus and instruments made of glass.
  5. All kinds of cosmetics and toilet preparations for beautification or care of the face, skin, hair, nails, eyes or brows, but not including soaps, safety razor blades, hair combs, tooth pastes, tooth powders and other dentifrices, tooth brushes and *kumkum*.
  6. All kinds of lubricants.
  7. Articles and wares made wholly or principally of stainless steel, except surgical instruments.
  8. Belting of all kinds.
  9. *Bhang, Ganja and Charas*.
  10. Bicycles, tri-cycles, tandem cycles, rickshaws and cycle-combinations and tyres, tubes, components, parts and accessories thereof.
  11. Binoculars, telescopes and opera glasses and components, parts and accessories thereof.
  12. Bitumen, road tar and such of their compounds and products as are ordinarily used for surface-dressing and water-proofing.
  13. Block Glass.
  14. Bricks, fire-bricks, brick-bats and brick-ballast.
  15. Bull-dozers, cranes and other similar vehicles or machines, and parts and accessories thereof (other than tyres and tubes) not included in any other item of this Schedule.
  16. Buttons.
  17. Card-board and straw-board.
  18. Caustic soda and Soda Ash.
  19. Carpets of all kinds including *namdas*, but excluding cotton carpets and pile durries.
  20. Cement including white cement and high alumina cement, Cement Sheets (plain and corrugated), cement jalties and cement water-proofing compounds.
  21. Chemicals of all kinds including fuel gases.
  22. Cigarette cases and lighters.
  23. Cinematographic equipment including cameras, projectors and sound-recording and reproducing equipments, lenses, films and film-strips and cinema carbons, components, parts and accessories required for use therewith and cinema slides and raw films.
  24. Coffee, cocoa and chicory.
  25. Corn flakes, wheat flakes and custard.
  26. Crockery, cutlery, china-ware, stone-glazed ware and porcelain ware.
  27. Dyes and colours and compositions thereof, including *Ingur* and *Sindoor*, both imitation and real.
  28. Fireworks including coloured matches and other substances used as fireworks.
  29. Fountain pens, ball point pens, stylograph pens and propelling pencils, and components, parts and accessories of such pens and pencils and refills for use therewith.
  30. Furniture other than that specified elsewhere in this Schedule.
  31. Furs and articles made therefrom.

I

II

32. Gas lanterns, petromax and stoves, and parts, accessories and components thereof.
33. Glass Bangles.
34. Hard-board including fibre sheets, leather board, plywood and decorative laminates.
35. Hoses of all kinds—rubber, plastic or canvas.
36. Ivory Goods.
37. Kerosene Oil.
38. Machinery and spare parts of machinery, including water pumps and pumping sets, not being such machinery or spare parts thereof as are taxable under any other item of this Schedule.
39. Matches, empty match boxes, match-splints and match veneers.
40. Metal safes, cash boxes and almirahs, all kinds of metal furniture, whether sold in assembled or unassembled form, parts of metal furniture, furniture made from fibre glass, reinforced plastics or made primarily from any kind of plastic, upholstered furniture and furniture in the manufacture of which laminated sheets are used.
41. Mill-stores and hardware, excluding iron or steel wires, but including iron or steel goods not covered by any other item of this Schedule.
42. Molasses.
43. (1) Motor vehicles including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, mopeds, motorettes, motor omni-buses, motor vans, motor lorries, motor trucks, jeeps, station wagons and chassis of motor vehicles and bodies or tankers or motor caravans built or meant for mounting on chassis of motor vehicles, but excluding tractors whether on wheels or on tracts.  
(2) Components, parts and accessories of vehicles specified in sub-entry (1) above, including tyres and tubes, batteries and trailers adopted for use along with the said vehicles, other than such trailers as are predominantly used along with any other vehicles.
44. Newsprint.
45. Office machines and apparatuses including tabulating, calculating, duplicating, cash registering, cheque-writing, accounting, statistical, indexing, card-punching, franking and addressing machines, and typewriters, computers (including central processing units and peripheral devices), teleprinters and auxiliary machines, components, parts, spare parts and accessories of such office machines and apparatuses.
46. Paints and varnishes of all kinds and all materials used in painting or varnishing, including distempers, cement colours or paints, powder paints, stiff paste paints, enamels and liquid paints, whether ready for use or not, french polish, vegetable turpentine, paint removers and stainers of all kinds, and all kinds of vehicles, dilutents and thinners (including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, perilla oil, whale oil and tung oil).
47. Palm oil including Palmoline.
48. Pearls including cultured pearls, precious and semi-precious stones, both real and artificial.
49. Perambulators including push chairs for babies, and components, parts and accessories thereof.
50. Photographic and other cameras and enlargers, lenses, papers, films, plates and cloth required for use therewith, and components, parts and accessories thereof.

## I

## II

51. Picnic Sets.
52. Plastic buckets, plastic basins, plastic soap cases, plastic plates and other wares and containers made of plastic.
53. Playing Cards.
54. Polishes of all kinds.
55. Pressure cookers, other than those worked by electricity.
56. Pure silk cloth including silk *dhoties*, *sarees* and *chaddars*, other than those manufactured on handloom.
57. Refrigeration and air-conditioning plants and all kinds of refrigerating appliances and equipments, including refrigerators, deep-freezers, mechanical water-coolers, room coolers, air-conditioners, air-coolers, bottle-coolers, walk-in coolers, and components, parts and accessories thereof and refrigeration materials including polystyrene foam.
58. Sheets, cushions, pillows, mattresses and other articles made from foam rubber, plastic foam or other synthetic foam or fibre foam or rubberised coir.
59. Sanitary goods and fittings excluding pipes and their fittings.
60. Scents and perfumes, excluding *agarbattis* and *dhoop battis*.
61. Sewing machines and parts and accessories thereof.
62. Soap other than washing soaps.
63. Sodawater, lemonade and other soft beverages, and syrups, squashes, jams and jellies.
64. Sun-goggles, spectacles, frames, sun-glasses, optical lenses and attachments.
65. Tea.
66. Tendu leaves.
67. Tiles of all kinds, other than earthen roofing tiles.
68. Torch cells and dry cell batteries.
69. Tyres and tubes other than those specified elsewhere in this Schedule.
70. Vacuum flasks of all kinds, including thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages or other articles hot or cold, and components, parts and accessories thereof.
71. Vanaspati including refined coconut oil, refined groundnut oil and margarine.
72. Weights and measures made of any metal or alloy.
73. Welding rods and welding electrodes.
74. (1) Wireless transmission and reception equipments, instruments and apparatuses, including transistor-radios, other radios, and components, parts and accessories thereof such as transistors and electrical valves.  
(2) Sound transmitting equipments, instruments and apparatuses including telephones, inter-com devices and loudspeakers, all amplifying equipments used with audio, video and electronic equipments but excluding sound amplifying and transmitting apparatuses carried on the person and specifically meant for use in hearing aids, and components, parts and accessories of such equipments, instruments and apparatuses.



(3) Sound-recording equipments, instruments and apparatuses such as dictaphones, tape-recorders, cassette machines, and components, parts and accessories thereof including recording cassette and reel tapes.

(4) Other audio, video and electronic equipments, instruments and appliances including television receiving sets, television cameras and transmitting equipments, record players and changers whether without speakers or with built-in speakers, gramophones, gramophone records, radio-gramophones, and combinations of two or more audio or video equipments such as radios, cassettes, record players, television and the like.

75. Wood and timber of all kinds and of all trees, of whatever species, including ballies and bamboos, whether growing or cut or sawn, but excluding their products and firewood.

76. X-ray apparatus and films, plates and other equipments required for use therewith, and components, parts and accessories of any such apparatus or equipments."

19. The Second Schedule to the principal Act shall be omitted.

Omission of the Second Schedule.

20. In section 20 of the Uttar Pradesh Taxation Laws (Amendment and Validation) Act, 1978, in sub-section (4), for clause (b), the following clause shall be substituted and be deemed always to have been substituted, namely:—

Amendment of section 20 of U. P. Act VII of 1978.

"(b) The turnover in respect of woollen carpet yarn shall, during the period from April 1, 1966 to September 30, 1977, be liable to tax at the point of sale by the manufacturer or importer at the rate of two per cent, and the turnover in respect of unspun woollen fibre popularly known as 'Desi Kati' shall, during such period, be deemed to be exempt from the tax."

21. In section 6 of the Uttar Pradesh Sales Tax (Amendment) Act, 1979, in sub-section (1), for the words "one year", the words "three years" shall be substituted and be deemed always to have been substituted.

Amendment of section 6 of U.P. Act no. 33 of 1979.

22. (1) In the Schedule to notification no. S.T.-II-4949/X-10(2)-74, dated May 30, 1975, as amended from time to time, in the entry in Column II against serial number 8, after the words "Sukha Soya", the words "sookhi methi, sonth, heeng, rai, kalaunji, makhana, chironji", shall be inserted and be deemed always to have been inserted.

Amendment of Notifications.

(2) In Government notification no. ST-II-8499/X-9(20)-74, dated October 1, 1975, for the word and figures "November 15, 1975", the word and figures "February 28, 1979" shall be substituted and be deemed always to have been substituted.

(3) In notification no. S.T.-II-5586/X-9(138)-75-U. P. Act XV/48-Order-77, dated October 1, 1977,—

(a) for the words and figures "with effect from October 1, 1977," the words and figures "on sales made during the period commencing on November 17, 1975 and ending with December 6, 1979," and

(b) for the words "within six months of the expiry of the assessment year or up to the date of final hearing for assessment, whichever is earlier," the words "up to the date of final hearing for assessment,"

shall be substituted and be deemed always to have been substituted.

(4) Notification no. S.T.-II-6299/X-11(17)-78-U. P. Act XV/48-Order-79, dated July 7, 1979 shall be deemed to have come into force on July 15, 1979.

(5) In notification no. S.T.-II-8224/X-9(213)-77-U. P. Act XV/48-Order-79, dated August 31, 1979, in the List therein, in the entry in Column II against serial no. 1, for the words "except cotton yarn", the words "except those covered by any other notification" shall be substituted and be deemed always to have been substituted.

(6) In notification no. S.T.-II-10856/X-6 (23)-79-U.P. Act XV-48-Order-79, dated December 7, 1979, the following proviso shall be inserted at the end and be deemed always to have been inserted, namely:

"Provided that the turnover in respect of such cotton yarn as has been purchased or otherwise received by a dealer from another dealer before December 7, 1979 without payment of tax shall be liable to tax at the point of sale by such purchasing or receiving dealer at the rate of 2.5 per cent."

Validity of notifications hereby amended.

23. The notifications amended by this Act, shall continue in force until amended or rescinded by the State Government in exercise of its powers under the relevant section of the principal Act, read with section 21 of the Uttar Pradesh General Clauses Act, 1904.

U. P.  
no. 1  
1904.

Repeal and savings.

24. (1) The Uttar Pradesh Sales Tax (Second Amendment and Validation) Ordinance, 1981, is hereby repealed.

U.  
Ordinance  
no. 2  
1981.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act or the notifications, as amended by the Ordinance, referred to in sub-section (1) or by the Uttar Pradesh Sales Tax (Amendment and Validation) Ordinance, 1981, shall be deemed to have been done or taken under the corresponding provisions of the principal Act or the notifications as amended by this Act, as if the provisions of this Act were in force at all material times.

U.P. O  
nance  
12 of 19

Sri C. P. N. SINGH,  
Governor,  
Uttar Pradesh.

No. 2711(2)/XVII-V—1-1(Ka)-28-1982

Dated Lucknow, September 21, 1983

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 Bikri Kar (Sanshodhan Aur Vaidhikaran) Adhiniyam, 1983 (Uttar Pradesh Adhiniyam Sankhya 16 of 1983) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 20, 1983:

**THE UTTAR PRADESH SALES TAX (AMENDMENT AND VALIDATION)  
ACT, 1983**

[U. P. ACT No. 16 OF 1983]

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

further to amend the Uttar Pradesh Sales Tax Act, 1948 for certain purposes and to validate certain acts and proceedings and to provide for matters incidental thereto or connected therewith

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

Short title and  
Commencement.

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1983.

(2) It shall be deemed to have come into force on October 19, 1982.

Amendment of  
section 10 of  
U. P. Act no.  
XV of 1948.

2. In section 10 of the Uttar Pradesh Sales Tax Act, 1948 (hereinafter referred to as the principal Act),—

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

“(1) There shall be a Sales Tax 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 Judges of the High Court; and

(b) the persons belonging to the Uttar Pradesh Sales Tax Service who held or have held a post not below the rank of Deputy Commissioner of Sales Tax :

Provided that:—

(i) where the Tribunal consists of one or more persons who is or are members of the Uttar Pradesh Higher Judicial Service, then he or the senior-most amongst them shall be appointed President ;

(ii) no person shall be appointed from amongst advocates unless he has paid income tax on income from such profession (exclusive of all other incomes) in each of the five consecutive years preceding such appointment.

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

(1-B) The provisions of rule 56 of the Uttar Pradesh Fundamental Rules shall continue to apply to every member of the Tribunal including the President, whether appointed before or after the commencement of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1983, as they apply to any other Government servant :

Provided that a member of the Tribunal including the President appointed before the commencement of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1983, may continue as such till he attains the age of sixty years.”

(b) in sub-section (2), the following Explanation shall be inserted and be deemed to have been inserted with effect from the third day of October, 1980, namely :

“Explanation—For the purpose of this sub-section, the expression ‘any person’, in relation to an order passed by an authority other than the Commissioner of Sales Tax, includes the Commissioner of Sales Tax.”

(c) in sub-section (3), after the word “appeals”, the words “or other applications” shall be inserted.

(d) for sub-section (6), the following sub-section shall be substituted, namely :—

“(6) Where an appeal under this section has been filed, the Tribunal may, on the application of the appellant moved within thirty days from the filing 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 payable, or refund of the amount due, or proceedings for re-assessment, under the order appealed against till the disposal of the appeal :

Provided that—

(i) 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 (1) of section 9:

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

(e) in sub-section (10),—

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

“(a) An appeal against the order of appellate authority under section 9 shall be heard and disposed of—

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

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

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

“(c) An appeal against an order passed under section 35, which shall be filed before the President, shall be heard and disposed of by a bench of three members.”

3. In section 21 of the principal Act,—

(a) in sub-section (2), in the proviso thereto, for the word and figures “March 31, 1982”, the word and figures “December 31, 1982” shall be substituted and be deemed always to have been substituted ;

(b) in sub-section (4), for the word and figures “December 31, 1979” the word and figures “December 31, 1982” shall be substituted and be deemed always to have been substituted; and

(c) in sub-section (5), for the word and figures “March 31, 1980”, the word and figures “December 31, 1982” shall be substituted and be deemed always to have been substituted.

4. In section 32 of the principal Act, in sub-section (3), in clause (a), after the word “application” the words “or a memorandum of appeal” shall be inserted and be deemed to have been inserted with effect from the third day of October, 1980.

5. In section 6 of the Uttar Pradesh Sales Tax (Amendment) Act, 1979, in sub-section (i), for the words “three years”, the words “four years” shall be substituted and be deemed always to have been substituted.

Amendment of section 21.

Amendment of section 32.

Amendment of section 6 of U. P. Act no. 33 of 1979.

Validation of  
certain actions.

6. Notwithstanding anything in any judgment, decree or order of any court or other authority, anything done or any action taken under section 10 or section 32 of the principal Act, shall be deemed to be, and to have always been done or taken under the principal Act as amended by this Act, as if the principal Act as amended by this Act were in force on the date on which such thing was done or action was taken.

Repeal  
savings.

and

7. (1) The Uttar Pradesh Sales Tax (Amendment and Validation) (Second) Ordinance 1983, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act and the Act referred to in section 5, 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 those Acts as amended by this Act as if the provisions of this Act were in force at all material times.

U. P. O.  
nances no.  
of 1983.

By order,  
G. B. SINGH,  
Sachiv.

Dated Lucknow, September 22, 1983

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 Bikri-Kar (Dwitiya Sanshodhan Aur Vaidhikaran) Adhiniyam, 1983 (Uttar Pradesh Adhiniyam Sankhya 21 of 1983) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 20, 1983.

**THE UTTAR PRADESH SALES TAX (SECOND AMENDMENT AND VALIDATION) ACT, 1983**

[U. P. ACT No 21 OF 1983]

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

further to amend the Uttar Pradesh Sales Tax Act, 1948 and to validate certain Acts

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

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Second Amendment and Validation) Act, 1983.

(2) It shall come into force at once except sections 3, 4 and 5 which shall be deemed to have come into force on March 16, 1983.

2. In section 28-A of the Uttar Pradesh Sales Tax Act, 1948 (hereinafter referred to as the principal Act),—

(a) for sub-section (1), the following sub-section shall be substituted and be deemed to have been substituted with effect from the twenty-seventh day of September, 1979, namely:—

“(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 without the State, any goods liable to tax under this Act in such quantity or measure or of such value as exceeds,—

(a) (i) twenty kilograms in the case of foodgrains, cereals, pulses, soyabean, and all products thereof, and all raw

Short title and commencement.

Amendment of section 28-A of U.P. Act no. XV of 1948.

materials including resin, rosin and oil seeds used for extracting oils of any kind ; and .

(ii) rupees fifty, in the case of other goods ; or

(b) the quantity, measure or value notified by the State Government in that behalf, in connection with business, shall obtain the prescribed form of declaration on payment of the prescribed fee 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."

(b) after sub-section (4), the following sub-section shall be inserted and be deemed to have been inserted with effect from the twenty seventh day of September, 1979, namely :—

"(4-A) Where any person intends to bring, import or otherwise receive into the State from any place without the State any goods referred to in sub-section (1) otherwise than in connection with business and obtains the prescribed form of certificate, the provisions of sub-sections (2), (3) and (4) shall, *mutatis mutandis*, apply as if the word "certificate" were substituted for the word "declaration" used therein."

Amendment of section 28-B

3. For section 28-B of the principal Act, the following section shall be substituted, namely :—

"28-B. 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 28-A, passes through the State, the driver or other person incharge of such vehicle shall obtain in the prescribed manner a transit pass 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 incharge of the vehicle :

Transit of goods by road through the State and issue of transit pass.

Provided that where 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 goods have actually moved out of the State shall be on the owner or person in-charge of the vehicle.

*Explanation*—In a case where a vehicle owned by a person is hired for transportation of goods by some other person, the hirer of the vehicle shall, for the purposes of this section, be deemed to be the owner of the vehicle."

Amendment of rules.

4. In Chapter XIV of the Uttar Pradesh Sales Tax Rules, 1948 as substituted by the Uttar Pradesh Sales Tax (First Amendment) Rules, 1974, the references to section 28-A shall be deemed to be references to section 28-A of the principal Act as substituted by the Uttar Pradesh Sales Tax (Amendment) Act, 1979 and amended by this Act, with the modification that after the words "notified under" occurring in sub-rule (4)(a) of rule 83, sub-rule (1) of rule 85, sub-rule (1) of rule 86 and sub-rule (1) of rule 87-A, the words "or referred to in" shall be deemed to have been inserted, and for the words "in the notification" occurring in sub-rule (4)(a) of rule 83, the word "therein" shall be deemed to have been substituted.

Validation.

5. Notwithstanding any judgment, decree or order of any court, anything done or any action taken in the exercise or purported exercise of the powers under section 28-A of the principal Act before the commencement of this Act which is in conformity with the provisions of the principal Act as amended by this Act, shall be deemed to be and always to have been valid and lawful as if the provisions of this Act were in force at all material times.

U. P.  
Ordinance  
no. 19 of  
1983.

6. (1) The Uttar Pradesh Sales Tax (Second Amendment and Validation) (Second) Ordinance, 1983, is hereby repealed. Repeal and saving.

(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 or the rules as amended by this Act as if the provisions of this Act were in force at all material times.

By order,

G. B. SINGH,  
*Sachiv.*



*Dated Lucknow, October 1, 1984*

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 Bikri Kar (Shanshodhan) Adhiniyam, 1984 (Uttar Pradesh Adhiniyam Sankhya 22 of 1984), as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 30, 1984:

**THE UTTAR PRADESH SALES TAX (AMENDMENT) ACT, 1984**

[U.P. Act no. 22 of 1984]

*(As passed by the Uttar Pradesh Legislature)*

AN

ACT

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

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

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment) Act, 1984.

Short title and commencement.

(2) It shall be deemed to have come into force on October 12, 1983.

2. In section 3 of the Uttar Pradesh Sales Tax Act, 1948 (hereinafter referred to as the principal Act), in sub-section (2), for clause (c), the following clause shall be substituted, namely :—

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

“(c) sale of goods notified under section 3-D where such goods have not been purchased within the State;”

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

Insertion of new section 3-E.

“3-E. Additional tax on certain dealers—(1) Every dealer liable to pay tax under this Act, the aggregate of whose turnover, as referred to in sub-section (2) of section 3, exceeds ten lakh rupees in any assessment year, shall, in addition to the tax payable under any other provision of this Act, be liable to pay an additional tax calculated at the rate of five per cent of the tax payable by him for that assessment year under the other provisions of this Act :

Provided that in calculating the additional tax payable by the dealer, the tax payable under the other provisions of this Act in respect of sales or purchases of declared goods shall not be taken into consideration.

(2) The additional tax shall be paid by the dealer before furnishing, or along with, the return for the month in which such turnover as computed from the commencement of the assessment year first exceeds ten lakh rupees and where return for that month has already been filed the additional tax shall be paid before filing, or along with, the first return filed thereafter. The tax so payable shall be for the period commencing with the assessment year and ending with the period covered by such return, and the dealer shall continue to be liable to pay the additional tax for the assessment year for all the subsequent periods till the end of that assessment year :

Provided that the additional tax in respect of the assessment year 1983-84 shall be payable only for the period commencing on October 1, 1983.

Substitution of section 3-G.

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

“3-G. *Special rate of tax on certain sales*—(1) Notwithstanding anything contained in section 3-A or section 3-D, and subject to the provisions of sub-section (2) and such conditions and restrictions, if any, as may be specified by the State Government by notification, the tax on the turnover of sales of goods to a department of the Central Government or of a State Government, or to a Corporation or Undertaking established or constituted by or under a Central Act or an Uttar Pradesh Act, or to a Government company as defined in section 617 of the Companies Act, 1956 (not being a Nagar Mahapalika, Municipal Board, Zila Parishad, Town Area Committee, Notified Area Committee, Cantonment Board, a University or an educational institution or an institution managed for the time being by an authorised controller) shall, if the dealer furnishes to the assessing authority a declaration obtained from such department, corporation, undertaking or company in such form and manner, and within such period, as may be prescribed, be levied and paid at the rate for the time being specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956, or at such rate as the State Government may, by notification, specify in relation to any sales, unless the goods are taxable under any other section of this Act at a rate lower than the said rate.

(2) The provisions of sub-section (1) shall not apply to the sale of any goods which are purchased by such department, corporation, undertaking or company for re-sale or for use in the manufacture or packing of any goods for sale, or if such department, corporation, undertaking or company has no office or establishment situated in Uttar Pradesh.

(3) If, after purchasing goods against the declaration referred to in sub-section (1), any such department, corporation, undertaking or company does not put them to use for its own requirements but uses or disposes of the same either in the manner mentioned in sub-section (2) or otherwise, such department, corporation, undertaking or company shall, without prejudice to any other action, including the imposition of penalty, that may be taken under this Act, be liable to pay as purchase tax an amount equal to the difference of tax calculated at the rate otherwise applicable to the sale of such goods under this Act and that applicable under sub-section (1).”

Substitution of section 4-A.

5. For section 4-A of the principal Act, the following section shall be substituted namely :—

“4-A. *Exemption from sales tax of certain goods for specified period*—(1) Notwithstanding anything contained in section 3 or section 3-A, where the State Government is of the opinion that it is necessary so to do for increasing the production of any goods or for promoting the development of industry in the State generally or in any districts or parts of districts in particular, it may on application or otherwise, by notification, declare that the turnover of sales in respect of such

goods by the manufacturer thereof shall, during such period not exceeding seven years from the date of starting production by such manufacturer, and subject to such conditions as may be specified, be exempt from sales tax or be liable to tax at such reduced rate as it may fix.

(2) It shall be lawful for the State Government to specify in the notification under sub-section (1) that the exemption from, or reduction in the rate of tax, shall be admissible—

(a) generally in respect of all such goods manufactured subsequent to the date of such notification; or

(b) in respect of such of those goods only as are manufactured in a new unit, the date of starting production whereof falls on or after the first day of October, 1982; or

(c) only if the manufacturer had not discontinued production of such goods for a period exceeding six months at a stretch in any assessment year.

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

(i) 'new unit' means a factory or workshop using machinery, accessories or components not already used or acquired for use in any other factory or workshop in India but does not include any factory or workshop established on the site of an existing factory or workshop manufacturing the same goods or any addition to or extension of an existing factory or workshop; and

(ii) 'date of starting production' means the date on which any raw material required for use in the manufacture or packing of the specified goods is purchased for the first time or the date of installation of power connection, where needed, whichever is later."

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

Amendment of section 8."

"(2-A) Notwithstanding anything contained in sub-sections (1), (1-A), (1-B), (1-C) or (2), the State Government may, in respect of an Industrial Unit to which an Eligibility Certificate has been granted by the Director of Industries, Uttar Pradesh for setting up an industry in Uttar Pradesh, on the application of such unit, in lieu of exemption under section 4-A, extend the date of payment, or grant a moratorium for payment, of the dues and allow payment of the dues thereafter in instalments, subject to such conditions as may be prescribed."

7. In section 8-A of the principal Act, for sub-section (3), the following sub-section shall be substituted, namely :—

Amendment of section 8-A.

"(3) For the purposes of realisation of the tax by a registered dealer from a purchaser under sub-section (2), the price of goods sold by the dealer shall be rounded off to the nearest rupee, that is to say, a fraction of fifty paise or over shall be counted as one rupee and any other fraction shall be ignored. Where the amount of tax to be realised works out to a fraction of a rupee which is not a multiple of five paise, it shall be rounded off to the nearest multiple of five paise, that is to say, a fraction of more than two and a half paise shall be rounded off to the next multiple of five paise and any other fraction shall be ignored."

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

Amendment of section 8-C.

(a) for sub-sections (1) to (3), the following sub-sections shall be substituted, namely :—

"(1) Every person—

(a) who makes an application for the issue or renewal of a recognition certificate or a certificate of registration or provisional registration under sections 4-B, 8-A or 8-B on or after October 12, 1983, or

(b) whose application for issue or renewal of such recognition certificate or certificate of registration or provisional registration is pending on such date ; or

(c) who holds a recognition certificate or a certificate of registration or provisional registration from before such date,

shall, for the proper realisation of tax, penalty or other sums due or payable under this Act, furnish, in the prescribed manner and within three months from such date or, as the case may be, the date of making an application as aforesaid, a security of one thousand rupees in cash or in the form of National Savings Certificates pledged in favour of the Commissioner of Sales Tax in case his actual or estimated turnover as referred to in sub-section (2) of section 3 for the assessment year exceeds ten lakh rupees :

Provided that no security under this sub-section shall be required to be furnished by a dealer exclusively dealing in goods exempted from tax under section 4 and not making use of any of the forms prescribed under this Act or under the Central Sales Tax Act, 1956.

(1-A) The security furnished under sub-section (1) shall be held till the recognition certificate or the certificate of registration or provisional registration, as the case may be, of the dealer remains in force and thereafter till such time as any amount of tax, penalty or other sums payable under this Act remains outstanding against him, whether on account of any proceedings under this Act or otherwise. The security furnished in cash shall carry simple interest at the rate for the time being applicable on deposits in the Post Office Savings Bank Account.

(2) Where it appears necessary to the assessing authority so to do—

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

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

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

it may, by an order in writing and for reasons to be recorded therein, direct, before the grant or renewal of such certificate or at any time while such certificate is in force, that the dealer or the person concerned shall, furnish, in the prescribed manner and within such time as may be specified in the order, such security or, if the dealer or the person concerned has already furnished security, such additional security, of any nature other than those specified in sub-section (1), as may be specified, for all or any of the aforesaid purposes :

Provided that the dealer or the person concerned may, if he so likes, instead of furnishing security of the nature asked for, furnish security of the nature specified in sub-section (1).

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

(b) in sub-section (4), the words and figure “sub-section (1) or” shall be omitted;

(c) in sub-section (5), in clause (b), for the word and figure “sub-section (1)”, the word and figure “sub-section (2)” shall be substituted; and

(d) for sub-section (7), the following sub-section shall be substituted, namely :—

“(7) The assessing authority may—

(a) refuse to grant or renew the recognition certificate or the certificate of registration or provisional registration, or

(b) suspend any such certificate already issued, or

(c) refuse to issue any of the forms referred to in sub-section (2),

to any dealer or the person concerned who has failed to comply with the provisions of sub-section (1) or with an order under sub-section (2), 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.”

9. In section 9 of the principal Act,—

Amendment of section 9.

(a) for sub-section (1) and the provisos thereto, the following sub-sections shall be substituted, namely :—

“(1) Any dealer or other person aggrieved by an order made by the assessing authority, other than an order mentioned in section 10-A, may, within thirty days from the date of service of the copy of the order, appeal to such authority as may be prescribed :

Provided that where the disputed amount of tax, fee or penalty does not exceed one thousand rupees, the appellant may, at his option, request the appellate authority in writing for summary disposal of his appeal, whereupon the appellate authority may decide the appeal accordingly.

(1-A) The manner and procedure of summary disposal of appeal shall be such as may be prescribed.

(1-B) No appeal against an assessment order under this Act shall be entertained unless the appellant has furnished satisfactory proof of the payment of not less than—

(a) the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns filed by him or at any stage in any proceedings under this Act, whichever is greater, where all the returns for the assessment year have been filed, or

(b) the amount of tax or fee due under this Act on the turnover of sales or purchases, as the case may be, admitted by the appellant in the returns, if any, filed by him or at any stage in any proceedings under this Act, or twenty per cent of the amount of tax or fee assessed, whichever is greater, where some of the returns for the assessment year have not been filed or no return has been filed for such year :

Provided that the appellate authority may, for special and adequate reasons to be recorded in writing waive or relax the requirement of clause (b) in so far as it relates to deposit of twenty per cent of the amount of tax or fee assessed.”;

(b) in sub-section (3), for the opening paragraph, the following shall be substituted, namely :—

“The appellate authority may, after calling for and examining the relevant records and after giving the appellant and the Commissioner of Sales Tax a reasonable opportunity of being heard or as the case

may be, after following the procedure prescribed under sub-section (1-A).";

(c) for sub-sections (3-A) and (4), the following sub-sections shall be substituted, namely :—

“(3-A) The appellate authority :—

(a) shall in a case where the appellant makes a request under the proviso to sub-section (1) ; and

(b) may, in any other case on the application of the appellant and after giving the Commissioner of Sales Tax a reasonable opportunity of being heard,

stay the realisation of the amount of tax, fee or penalty payable by the appellant till the disposal of the appeal :

Provided that—

(i) no application under clause (b) shall be entertained unless it is filed along with the memorandum of appeal under sub-section (1) or thereafter within sixty days from the date of filing of the appeal and unless the appellant has furnished satisfactory proof of the payment of not less than one-third of the disputed amount of tax, fee or penalty, as the case may be, in addition to the amount of tax or fee required to be deposited by him under sub-section (1-B);

(ii) the appellate authority may for special and adequate reasons to be recorded in writing, waive or relax the requirement of the preceding clause regarding payment of one-third amount of the disputed tax, fee or penalty;

(iii) no stay order under this sub-section shall remain in force for more than thirty days, unless the appellant has, before the expiry of the said period, furnished security to the satisfaction of the assessing authority for payment of the amount, the realisation whereof has been stayed.

*Explanation*—Rejection of a similar application for stay by any authority for want of jurisdiction shall not by itself preclude the appellate authority from entertaining such application.

(4) An order passed under this section shall, subject to the provisions of this Act, be final.

(4-A) No appeal or revision shall lie against an order passed in appeal which has been disposed of summarily.”

**Amendment of section 10.**

10. In section 10 of the principal Act,—

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

“(2) Any person aggrieved by an order passed by an appellate authority under section 9, other than an order referred to in sub-section (4-A) of that section, or by the revising authority under section 10-B or by a decision given by the Commissioner of Sales Tax under section 35 may, within six months from the date of service of the copy of such order or decision on him, prefer an appeal to the Tribunal :

Provided that where the disputed amount of tax, fee or penalty does not exceed one thousand rupees, 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 purpose of this sub-section, the expression ‘any person’, in relation to any order passed by an authority other than the Commissioner of Sales Tax, includes the Commissioner of Sales Tax.

(2-A) The manner and procedure of summary disposal of appeal shall be such as may be prescribed.”;

(b) in sub-section (5), for the opening paragraph, the following shall be substituted, namely :—

“The Tribunal may, if it has not already, dismissed the appeal under sub-section (4), 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 (2-A)”.

11. In section 11 of the principal Act,

Amendment of section 11.

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

“(1) Any person aggrieved by an order made under sub-section (4) or sub-section (5) of section 10, other than an order under sub-section (2) of that section summarily disposing of the appeal, or by an order passed under section 22 by the Tribunal 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.”;

(b) in sub-section (2), after the words “under this section as it stood immediately before”, the words and figures “April 27, 1978, hereinafter referred to as” shall be inserted.

12. In section 12 of the principal Act, in sub-section (2), the full-stop (.) at the end shall be substituted by a colon (:), and the following proviso shall thereafter be inserted, namely :—

Amendment of section 12.

“Provided that in the case of any class of manufacturers, the aggregate of whose turnover, as referred to in clauses (a) to (d) of sub-section (2) of section 3, in an assessment year does not exceed five lakh rupees, the Commissioner of Sales Tax may relax the requirements of this sub-section subject to such conditions and restrictions as he may deem fit to specify.”

13. In section 13-A of the principal Act,—

(a) for sub-section (6), the following sub-section shall be substituted, namely :—

Amendment of section 13-A.

“(6) The Officer seizing the goods shall serve on the dealer or, as the case may be, the person incharge 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 (which includes bank draft) the goods so seized may be released in favour of the dealer or, as the case may be, the person incharge :

Provided that the Commissioner of Sales Tax or such other officer, not below the rank of an Assistant Commissioner of Sales Tax, as may be authorised in this behalf by the Commissioner of Sales Tax, 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 nature other than cash, as he may deem fit.”;

(b) after sub-section (9), the following sub-section shall be inserted, namely :—

“(10) If the amount deposited under sub-section (6) is more than the amount of penalty imposed under sub-section (4), the excess amount so deposited shall be refunded to the dealer or, as the case may be, the person incharge by the authority with whom it was so deposited in accordance with the provisions of section 29.”

14. In section 24 of the principal Act, sub-section (5) shall be omitted.

Amendment of section 24.

15. For section 36 of the principal Act, the following section shall be substituted, namely :—

Substitution of section 36.

“36. Power to grant instalments—(1) Subject to such conditions and restrictions, including the condition 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, to pay the amount in such number of monthly instalments, not exceeding twenty-four, as it may consider proper in the circumstances of the case; and

(b) the Commissioner of Sales Tax may likewise permit any dealer or other person, against whom any amount of tax, penalty or other dues aggregating not more than one lakh rupees is outstanding, to deposit the same in such number of monthly instalments, not exceeding twelve, as he may consider proper in the circumstances of the case.

(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."

Amendment of  
Schedule.

16. In the Schedule to the principal Act,—

(a) for the entry in column II against serial no. 63, the following entry shall be substituted, namely :—

"Sodawater, lemonade, fruit-juices and other soft beverages, and syrups, squashes, jams and jellies."; and

(b) in the entry in column II against sub-item (4) of serial no. 74, the words "and components, parts and accessories of such equipments, instruments and appliances" shall be inserted at the end.

Amendment of  
section 6 of U.P.  
Act no. 33 of  
1979.

17. In section 6 of the Uttar Pradesh Sales Tax (Amendment) Act, 1979, in sub-section (1), for the words "four years", the words "six years" shall be substituted and be deemed always to have been substituted.

Repeal and  
saving.

18. (1) The Uttar Pradesh Sales Tax (Amendment) (Second) Ordinance, 1984 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act and the Act referred to in section 17, 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 those Acts as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,  
B. L. LOOMBA,  
Sachiv.

U.  
Ord.  
no.  
1984



No. 530(2)/XVII-V—1-1-(KA)-12-1985

*Dated Lucknow, March 29, 1985*

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 Bikri-Kar (Sanshodhan) Adhiniyam, 1985 (Uttar Pradesh Adhiniyam Sankhya 6 of 1985) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 28, 1985.

THE UTTAR PRADESH SALES TAX (AMENDMENT) ACT, 1985

[ U. P. ACT No. 6 OF 1985 ]

*(As passed by the Uttar Pradesh Legislature)*

AN  
ACT

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

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

Short title and  
commencement

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment) Act, 1985.
- (2) It shall be deemed to have come in force on January 19, 1985.

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

Amendment of  
Section 4-A of  
U. P. Act XV of  
1948

(a) in sub-section (1), for the words "date of starting production by such manufacturer", the words "date of first sale by such manufacturer if such sale takes place within six months from the date of starting production and in any other case from the date following the expiration of six months from the date of starting production", shall be substituted.

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

"(i) 'new unit' means a factory or workshop whether set up by a dealer already having an industrial unit manufacturing the same goods at any other place in the State or an industrial unit manufacturing any other goods on, or adjacent to, the site of an existing factory or workshop; but does not include :

(a) any factory or workshop using machinery, accessories or components already used or acquired for use in any other factory or workshop in India,

(b) any factory or workshop established on, or adjacent to the site of an existing factory or workshop manufacturing the same goods, or

(c) any addition to or extension of an existing factory or workshop, and"

177076

U. P.  
Ordinance  
no. 2 of  
1985

3. (1) The Uttar Pradesh Sales Tax (Amendment) Ordinance, 1985, is hereby repealed.

Repeal  
savings and

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

By order, •

B. L. LOOMBA,

Sachiv.

**THE UTTAR PRADESH SALES TAX (AMENDMENT AND  
VALIDATION) ACT, 1985**

[ U. P. ACT NO. 25 OF 1985 ]

*(As passed by the Uttar Pradesh Legislature)*

AN

ACT

*further to amend the Uttar Pradesh Sales Tax Act, 1948 and the Uttar Pradesh Sales Tax (Amendment) Act, 1979 for certain purposes and to validate certain acts and proceedings and provide for matters incidental thereto or connected therewith.*

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1985.

(2) It shall come into force at once except sections 4 and 15 which shall come into force on such date as the State Government may, by notification, appoint in this behalf and different dates may be appointed for different provisions.

Amendment of Section 2 of U. P. Act no. XV of 1948

2. In section 2 of the Uttar Pradesh Sales Tax Act, 1948 hereinafter referred to as the principal Act,—

(1) in clause (aa), in sub-clause (ii), *after* the words “any waste, or scrap or any of them”, the words “or any other transaction whatsoever” shall be *inserted* and be deemed to have been *inserted* on April 1, 1982;

(2) *for* clause (h) including the Explanation, the following clause shall be *substituted* and shall be deemed to have been *substituted* on February 2, 1983, namely :

“(h) ‘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) for cash or deferred payment or 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 system of payment by instalments;

(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 any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration; and

(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;”

(3) *after* clause (l), the following clause shall be *inserted*, namely :—

“(m) ‘works 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.”

3. In section 3-A of the principal Act, in sub-section (1), for clause (a), the following clause shall be *substituted*, namely :—
- Amendment of section 3-A
- “(a) on the turnover in respect of ‘declared goods’, at the point of sale to the consumer at the maximum rate for the time being specified in section 15 of the Central Sales Tax Act, 1956 or where the State Government, by notification, declares any other single point or a lesser rate, at such other point or at such lesser rate;”
4. In section 3-E of the principal Act, after sub-section (2) including proviso thereto, the following sub-section shall be *inserted*, namely :—
- Amendment of section 3-E
- “(3) Notwithstanding anything contained in the preceding sub-sections, the State Government may, by notification, direct that the additional tax shall be payable with effect from such date, in such manner and at such rate (not exceeding ten per cent) on the tax payable under the other provisions of this Act as may be specified in the notification—
- (a) by every dealer irrespective of the aggregate of his turnover, or
- (b) by every dealer the aggregate of whose turn-over as referred to in sub-section (2) of section 3 exceeds such amount as may be specified in the notification ;
- and different rates may be specified in relation to different amounts of such turnover :
- Provided that in calculating such additional tax payable by the dealer, there shall not be taken into consideration the tax payable in respect of—
- (i) the sales or purchases of ‘declared goods’,
- (ii) the sales or purchases of other goods relating to any period prior to the date with effect from which such additional tax shall be payable.”
5. After section 3-E of the principal Act, the following section 3-F shall be *inserted*, namely :—
- Insertion of new section 3-F
- “3-F. Rate of tax on the right to use any goods or goods involved in the execution of a works contract—Notwithstanding anything contained in section 3-A, or section 3-AAA, or section 3-D, or section 3-G, the turn over relating to the business of transfer of the right to use any goods for any purpose or of transfer of the property in goods involved in the execution of a works contract shall be determined in the manner prescribed and shall be liable to tax at such rate, not exceeding fifteen per cent, as the State Government may, by notification, declare, and different rates may be declared for different goods or different classes of dealers.”
6. In section 3-G of the principal Act,—
- Amendment of section 3-G
- (a) in sub-section (2), after the words “packing of any goods”, the words “other than electrical energy” shall be *inserted*;
- (b) in sub-section (3), for the words “If, after purchasing goods”, the words “Such department, Corporation, Undertaking or Company shall furnish to such dealer the declaration referred to in sub-section (1) within two months of the purchase of goods, and if it fails to do so, or if, after purchasing the goods” shall be *substituted*.
7. In section 4 of the principal Act, in clause (b), after the words “their branches, or”, the words “the sale or purchase of such goods” shall be *inserted*.
- Amendment of section 4
8. In section 4-A of the principal Act,—
- Amendment of section 4-A
- (a) in sub-section (2),—
- (i) in clause (c), the words “in any assessment year” shall be *omitted*;

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

“(d) only if the manufacturer furnishes to the assessing authority an Eligibility Certificate granted by such Officer, in accordance with such procedure, as may be specified.”

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

“(3) Where the Commissioner of Sales Tax is of the opinion that facility of exemption from, or reduction in the rate of, tax obtained on the basis of an Eligibility Certificate referred to in clause (d) of sub-section (2) has been misused in any manner whatsoever, he may, by order in writing, cancel the Eligibility Certificate from such date, whether before or after the date of such order, as may be specified therein :

Provided that no order under this sub-section shall be passed without giving the dealer concerned a reasonable opportunity of being heard.”

(c) in the Explanation, in clause (i), in sub-clause (a), in the Hindi version, for the words “न तो पहले से ही प्रयोग में लाए गए हों और न ही”, the words “पहले से प्रयोग में लाए गए हों या” shall be substituted and be deemed to have been substituted on January 19, 1985.

Amendment of section 4-B

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

(a) in sub-section (2), in the Explanation, in clause (a), after the words “notified goods for sale”, the words “and, in the case of new units the date of starting production whereof falls on or after October 1, 1982, the consumable stores and sub-assemblies required for use in such manufacture” shall be inserted and be deemed to have been inserted on January 29, 1985;

(b) in sub-section (4), in clause (i), after sub-clause (b), the following sub-clause shall be inserted, namely :—

“(bb) has failed to pay any tax, penalty or other dues payable under this Act within a period of three months from the date such tax, penalty or other dues became payable; or”

Amendment of section 8

10. In section 8 of the principal Act,—

(a) in sub-section (1-B), the following Explanation shall be inserted at the end, namely :—

“Explanation—For the purposes of sub-section (1-A) and this sub-section, the tax assessed shall be deemed to include the amount payable under section 3-B.”;

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

Amendment of section 8-A

11. In section 8-A of the principal Act, in sub-section (1-B), for the words “or for any other sufficient reason”, the words “or for his failure to pay the tax, penalty or other dues within three months of the date such tax, penalty or other dues became payable or for any other sufficient reason” shall be substituted.

Amendment of section 8-C

12. In section 8-C of the principal Act,—

(a) after sub-section (3), the following sub-section shall be inserted, namely :—

“(3-A) Notwithstanding anything contained in sub-section (2) or sub-section (3), the Commissioner of Sales Tax may, in respect of any goods notified by the State 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.”

(b) in sub-section (4), after the word "dealer" wherever it occurs, the words "or the person concerned" shall be inserted, and after the word and figure "section 8-B" the words and figure "or issuing the forms referred to in clause (b) of sub-section (2)" shall be inserted;

(c) in sub-sections (5), (6) and (8), after the word "dealer" wherever it occurs, the words "or the person concerned" shall be inserted; and

(d) in sub-section (7), after the word and figure "sub-section (2)", the words and figure "or sub-section (3-A)" shall be inserted.

13. In section 10 of the principal Act,—

Amendment of section 10

(a) in sub-section (2), after the word and figure "section 10-B", the words and figures "or by the Commissioner of Sales Tax under sub-section (3) of section 4-A" shall be inserted;

(b) in sub-section (10), in clause (c), after the words "an order passed", the words and figures "under sub-section (3) of section 4-A or a decision given" shall be inserted.

14. In section 29 of the principal Act, in sub-section (2), after the words "from the date of such order", the words "or, as the case may be, the date of receipt of such order of refund by the assessing authority" shall be inserted.

Amendment of section 29

15. In the Schedule to the principal Act,—

Amendment of Schedule

(a) after the entries against serial numbers 6 and 26, the following new entries shall respectively be inserted columnwise, namely :—

In Column I	In Column II
(Serial no.)	(Description of goods)
"6-A	"Art brasswares and utensils made of brass, bronze (Kansa), bell metal (phool) or German silver, and parts thereof"
"26-A	"Dry fruits"

(b) the entry against serial number 44 shall be omitted.

16. (1) In Government notification no. S.T.-4064/X-960(4)-58, dated November 25, 1958, in item 3 of the list therein, for the words "readymade garments", the words "readymade garments, hessian or jute cloth" shall be substituted and be deemed always to have been substituted.

Amendment of Notification

(2) The notification as amended by sub-section (1) shall continue in force until amended or rescinded by the State Government in exercise of its powers under the relevant section of the principal Act, read with section 21 of the Uttar Pradesh General Clauses Act, 1904.

act 1904

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

Validation

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

(3) The assessing, appellate or revising authority, as the case may be may, within a period of one year from the commencement of this section or within the period specified in section 22 of the principal Act, whichever expires later, make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act by this Act :

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

Amendment of  
section 6 of U.P.  
Act no. 33 of  
1979

18. In section 6 of the Uttar Pradesh Sales Tax (Amendment) Act, 1979, in sub-section (1), for the words "six years", the words "seven years" shall be substituted and be deemed always to have been substituted.

By order,  
SHIVADHAR TEWARI,  
Vishesh Sachiv.

*Dated Lucknow, July 29, 1987*

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Bikri-Kar (Sanshodhan Aur Vaidhikaran) Adhiniyam, 1987 (Uttar Pradesh Adhiniyam Sankhya 17 of 1987) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 29, 1987.

**THE UTTAR PRADESH SALES TAX (AMENDMENT AND VALIDATION)  
ACT, 1987**

[U. P. ACT NO. 17 OF 1987]

*(As passed by the Uttar Pradesh Legislature)*

AN  
ACT

*further to amend the Uttar Pradesh Sales Tax Act, 1948 and to validate certain acts and proceedings.*

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1987.

(2) It shall be deemed to have come into force on April 27, 1987, except sections 3, 4, 12 and 17 which shall come into force at once.

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

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

(1) in sub-section (1),—

*(a) for the words "by notification", the words "in any particular case or generally, by notification," shall be substituted and be deemed to have been substituted with effect from the twelfth day of October, 1983 ;*



(b) after the words "seven years", the words "from such date or after the date of starting production as may be specified by the State Government in such notification, which may be the date of the notification or a date prior or subsequent to the date of such notification, and where no date is so specified" shall be *inserted* and shall be deemed to have been *inserted* with effect from the twelfth day of October, 1983 ;

(2) after sub-section (2), the following sub-section (2-A) shall be *inserted* and be deemed to have been *inserted* with effect from the twelfth day of October, 1983, namely :—

"(2-A) Notwithstanding anything to the contrary contained in sub-section (2) or any notification issued in pursuance thereof, the State Government may grant exemption, under this section, to a new unit which has obtained power connection, if it has, after the date of starting production and before the twenty-ninth day of January, 1985, consumed at least 25 per cent of the total sanctioned electricity load in the manufacture of goods as distinct from the consumption in connection with the establishment of the factory or workshop."

(3) for sub-section (3), the following sub-section shall be *substituted* and be deemed to have been *substituted* with effect from the thirteenth day of September, 1985, namely :—

"(3) Where the Commissioner of Sales Tax is of the opinion that the facility of exemption from, or reduction in the rate of, tax obtained on the basis of an eligibility certificate referred to in clause (d) of sub-section (2) has been misused in any manner whatsoever or that the new unit to which the eligibility certificate has been granted in accordance with the provisions of this Act, not entitled to facility under this section or is entitled to such facility for a lesser period, he may, by order in writing cancel or amend the Eligibility Certificate from such date, whether before or after the date of such order, as may be specified therein :

Provided that no order under this sub-section shall be passed without giving the dealer a reasonable opportunity of being heard."

3. In Section 4-B of the principal Act,—

Amendment of section 4-B

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

"(2) Where a dealer requires any goods, referred to in sub-section (1), for use in the manufacture by him, in the State of any notified goods, or in the packing of such notified goods manufactured or processed by him, and such notified goods are intended to be sold by him in the State or in the course of inter-State trade or commerce or in the course of export out of India, he may apply to the assessing authority in such form and manner and within such period as may be prescribed, for the grant of a recognition certificate in respect thereof ; and if the applicant satisfies such requirements and conditions as may be prescribed, the assessing authority shall grant to him in respect of such goods a recognition certificate in such form, and subject to such conditions, as may be prescribed.

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

(a) goods required for use in manufacture shall mean raw materials, processing materials, machinery, plant, equipment, consumable stores, spare parts, accessories, components, sub-assemblies, fuels or lubricants ; and

(b) 'notified goods' means such goods as may, from time to time, be notified by the State Government in that behalf."

(2) for sub-section (6), the following sub-section shall be *substituted*, namely :—

"(6) Where a dealer, in whose favour a recognition certificate has been granted under sub-section (2), purchases any goods for use in the manufacture or packing of any notified goods without payment of tax or by paying tax at a concessional rate of less than four per cent, and such notified goods are sold or disposed of by such dealer otherwise than by way of sale in the State or in the course

of inter-state trade or commerce or in the course of export out of India, such dealer shall be liable to pay as penalty such amount as the assessing authority may fix, which shall not be less than the amount of tax that would have been payable under the provisions of this Act, on the sale or purchase of such goods and not more than double the amount of such tax, less any amount which he may have actually paid as tax on the purchase of such goods."

insertion of new  
Section 4-C

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

"4-C. *Special relief to industrial units established in Export Processing Zone*—Notwithstanding anything contained in section 4-B, the State Government may, by notification, declare that, subject to such conditions as may be specified, no tax shall be leviable on the sale of goods by a registered dealer to an export oriented unit, established in an Export Processing Zone set-up in the State by the Central Government and certified for that purpose by the Development Commissioner of the said Zone, where the said goods are required for use in the manufacture or packing of such goods as are meant for export out of India and in respect of which the said Development Commissioner or an Officer authorised by him has issued a letter of authority in favour of such unit."

Amendment of  
section 8-A

5. In section 8-A of the principal Act, for sub-sections (1), (1-A) and (1-B) the following sub-sections shall be substituted, namely :—

(1) Every dealer—

(a) who sells any goods imported by him from outside Uttar Pradesh the turnover whereof is liable to tax under sub-section (1) of section 3-A; or

(b) who is liable to pay tax under any other provision of this Act; or

(c) who would, but for any exemption made or granted under this Act, be liable to pay tax thereunder, provided his actual or estimated turnover for the assessment year is not less than the amount specified in or notified under sub-section (2) of section 3; or

(d) who commences business during the course of an assessment year whose average monthly estimated turnover for the remainder of such year, or whose actual turnover in any month during the aforesaid period, is not less than one-twelfth of the amount specified in or notified under sub-section (2) of section 3, shall apply for registration to the assessing authority in such form, in such manner and within such period as may be prescribed, and furnish along with such application satisfactory proof of deposit of a fee of one hundred rupees :

Provided that it shall not be necessary for a dealer, who deals exclusively in goods exempted from tax under section 4 otherwise than under any condition imposed under the proviso thereto, to obtain registration under this Act.

\* *Explanation*—For the purpose of clause (c) or clause (d), the turnover shall be the aggregate of the turnover of—

(i) purchases or of sales, whichever is higher, of goods notified under sub-section (1) of section 3-D;

(ii) purchases liable to tax under any other provisions of the Act; and

(iii) sales of all other goods.

(1-A) (a) (i) The assessing authority may, after such enquiry as it considers necessary and subject to the provisions of section 8-C and such other conditions as may be prescribed in this behalf, allow the application and cause the dealer to be registered.

(ii) The registration shall, subject to the provisions of this Act and the rules made thereunder, remain in force for so long as the dealer continues to be subject to registration under this Act and pays the fee as specified in clause (b).

(b) Every dealer registered under this Act shall, until he ceases to be subject to registration, be liable to pay, in the prescribed manner and before the commencement of the assessment year to which the fee relates, a fee of fifty rupees for every assessment year subsequent to the assessment year for which registration is granted :

Provided that the fee in respect of the assessment year 1987-88 may be paid till the thirtieth day of April, 1987.

(c) A person failing to apply for registration in accordance with sub-section (1) or to pay the fee referred to in clause (b) above, within the period specified therein, shall, without prejudice to the provisions of section 14 or section 15-A, pay, in addition to the requisite fee, a penalty of twenty-five rupees for every month or part thereof during which the default continues.

(1-B) A certificate of registration, granted under this section to a dealer, may be cancelled by the authority empowered to grant it, either on the application of the dealer or on its own motion, where such authority is satisfied that the dealer to whom it was granted has ceased to carry on business or has ceased to be subject to registration or has failed to pay the tax, penalty or other dues within three months of the date such tax, penalty or other dues became payable or where for any other sufficient reason such authority considers it proper so to do.

*Explanation*—The dissolution or reconstitution of a firm or association of persons or partition of Joint Hindu Family or transfer by a dealer of his business shall be deemed to be cessation of business within the meaning of this sub-section."

6. In section 8-B of the principal Act, in sub-section (2), for the word "seventy-five rupees", the words "one hundred rupees" shall be substituted.

Amendment of section 8-B

7. In section 8-C of the principal Act,—

Amendment of section 8-C

(1) in sub-section (1), in clause (a), for the words "or renewal" the words "or, as the case may be, renewal" shall be substituted;

(2) in sub-section (2), for the words "or renewal" wherever occurring, the words "or, as the case may be, renewal" shall be substituted ;

(3) in sub-section (7), in clause (a), for the words "or renew", the words "or, as the case may be, renew" shall be substituted.

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

Insertion of new section 8-D

"8-D. Tax deduction from the amount payable to works contractor—  
(1) Notwithstanding anything contained in sub-section (2) of section 8-A, every person responsible for making payment to any dealer (hereinafter in this section referred to as the contractor) for discharge of any liability on account of valuable consideration payable for the transfer of property in goods (whether as goods or in any other form) in pursuance of a works contract, not being a building contract of such class or value as may be notified by the State Government in public interest in this behalf, shall, at the time of making such payment to the contractor, either in cash or in any other manner, deduct an amount equal to four per centum of such sum towards part or, as the case may be, full satisfaction of the tax payable under this Act on account of such works contract.

(2) Any contractor responsible for making any payment or discharge of any liability to any sub-contractor, in pursuance of a contract with the sub-contractor, for the transfer of property in goods, whether as goods or in some other form, involved in the execution, whether wholly or in part, of the work undertaken by the contractor, shall, at the time of such payment or discharge, in cash or by cheque or draft or by any other mode, deduct an amount equal to four per cent of such payment or discharge, purporting to be a part or full amount of the tax payable under this Act on such transfer from the bills or invoices raised by the sub-contractor as payable by the contractor.

(3) The amount deducted under sub-section (1) or sub-section (2) shall be deposited into the Government Treasury by the person making such deduction before the expiry of the month following that in which deduction is made.

(4) The person making such deduction under sub-section (1) or sub-section (2) shall, at the time of payment or discharge, furnish to the person from whose bills or invoices such deduction is made a certificate specifying the amount deducted and the rate at which it has been deducted.

(5) Any deduction made in accordance with the provisions of this section and credited into the Government Treasury shall be treated as a payment of tax on behalf of the person from whose bills or invoices the deduction has been made, and credit shall be given to him for the amount so deducted on the production of the certificate, referred to in sub-section (4), in the assessment made for the relevant assessment year.

(6) If any, such person as is referred to in sub-section (1) or sub-section (2) fails to make the deduction or, after deducting, fails to deposit the amount so deducted as required by sub-section (3), 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.

(7) Without prejudice to the provisions of sub-section (6), if any such person fails to make the deduction or, after deducting, fails to deposit the amount so deducted, he shall be liable to pay simple interest at the rate of eighteen per cent per annum on the amount deductible under this section but not so deducted and, if deducted, not so deposited from the date on which such amount was deductible to the date on which such amount is actually deposited.

(8) Where the amount has not been deposited after deduction, such amount together with interest referred to in sub-section (7) shall be a charge upon all the assets of the person concerned.

(9) Payment by way of deduction in accordance with sub-section (1) or sub-section (2) shall be without prejudice to any other mode of recovery of tax due under this Act from the contractor or sub-contractor, as the case may be.

*Explanation*—For the purposes of this section, 'assessing authority' means the officer having jurisdiction over the place where the place of business or residence of the person is located."

Amendment of section 15-A

9. In section 15-A of the principal Act, in sub-section (1), in clause (iv), the proviso shall be omitted.

Amendment of section 21

10. In section 21 of the principal Act,—

(1) in sub-section (2), for the proviso, the following proviso shall be substituted on and from the first day of November, 1986, namely:—

"Provided that the assessment or re-assessment for the assessment year 1982-83 may be made by March 31, 1988";

(2) in sub-section (4), the full-stop (.) at the end shall be substituted by a colon (:) and the following proviso shall thereafter be inserted, and be deemed to have been inserted on and from the first day of November, 1986, namely:—

"Provided that in any case where the period referred to in this sub-section expires in November, 1986, an order of re-assessment may be made by June 30, 1987."

(3) in sub-section (5), the full-stop (.) at the end shall be substituted by a colon (:) and the following proviso shall thereafter be inserted, and be deemed to have been inserted on and from the first day of November, 1986, namely:—

"Provided that in any case where the period referred to in this sub-section expires in November, 1986, an order of assessment or re-assessment may be made by June 30, 1987."

11. In section 35 of the principal Act, in sub-section (1), in clause (d), for the words "to obtain, or to apply for the renewal of, registration", the words "to obtain registration" shall be substituted.

Amendment of section 35

12. After section 36 of the principal Act, the following sections shall be inserted, namely :—

Insertion of new sections 37 and 38

37. Power to remit tax in certain circumstances—Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court or authority, if the State Government is satisfied that—

(a) practice was, or is, generally prevalent regarding levy of tax on any class of sales or purchases at a rate lower than the rate at which the tax is leviable or not to levy any tax on any class of sales or purchases ; and

(b) such class of sales or purchases were, or are, liable—

(i) to tax, in cases where, according to the said practice, tax was not, or is not, being levied, or

(ii) to higher rate of tax than what was, or is, being levied according to the said practice, then, the State Government may, by notification, direct that the whole of the tax payable on such class of sales or purchases or, as the case may be, the tax in excess of that payable on such class of sales or purchases, but for the said practice, shall not be required to be paid in respect of the class of sales or purchases on which the tax was not, or is not, being levied or was, or is, being short-levied, in accordance with the said practice.

38. Facility for sick industrial units.—Notwithstanding anything contained in sub-sections (1), (1-A), (1-B), (1-C) or (2) of section 8 and section 36 but subject to such conditions as may be deemed fit to be imposed, the State Government may allow the deferment of payment of any dues payable by an industrial unit under the provisions of this Act or allow payment of such dues in such number of instalments 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."

13. In section 6 of the Uttar Pradesh Sales Tax (Amendment) Act, 1979, in sub-section (1), for the words "seven years", the words "nine years" shall be substituted and be deemed always to have been substituted.

Amendment of section 6 of U.P. Act no. 33 of 1979

14. (1) In Government notification no. S.T.2-5787/X-10(1)-80-U.P. Act-15-48-Order-81, dated September 7, 1981, as amended from time to time, for the entry in column 2 against serial no. 3 of the list, the following entry shall be substituted and be deemed to have been substituted on and from September 7, 1981, namely :—

Amendment of notifications

"Bullion and specie, including old ornaments, old wares and other old articles made of gold or silver or any alloy thereof".

(2) In Government notification no. S.T.II-6705/X-7(25)-86-U.P. Act-15-48-Order-86, dated September 12, 1986, for the word and figures "September 15, 1986", the word and figures "April 1, 1980" shall be substituted and be deemed always to have been substituted.

(3) In Government notifications no. S.T. II-5025/X-6(12)-79-U.P. Act-XV-48-Order-79, dated June 30, 1979 and no. S.T. II-5395/X-902(60)-59-U.P. Act -XV-48-Order-82, dated September 30, 1982, the words "Bombay" and "Kanpur" shall be omitted and be deemed always to have been omitted.

15. The notifications amended by this Act shall continue to be in force until amended or rescinded by the State Government, whether before or after the commencement of this Act, in exercise of its powers under the relevant section of the principal Act, read with section 21 of the Uttar Pradesh General Clauses Act, 1904.

Validity of notifications hereby amended

Validation

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

(2) Any notification issued or purporting to have been issued under section 4-A before the commencement of the U. P. Sales Tax (Amendment and Validation) Act, 1987 shall be deemed to have been issued under section 4-A, as amended by the said Act, and to be operative under and in accordance with the provisions of section 4-A, as so amended, and shall continue to have effect until amended or revoked in accordance with law.

(3) Where, before the commencement of this Act, any court or authority has, in any proceeding, made any assessment, levy or collection of any tax, or passed any order imposing any penalty or making any other demand, under the principal Act, or passed any order modifying, setting aside or quashing (wholly or in part) such assessment, levy, collection, penalty or demand, and such assessment or other order becomes, in consequence of the provisions of this Act, inconsistent with the provisions of the principal Act, as amended by this Act, then, subject to the provisions of sub-section (4), any party to the proceeding or the Commissioner of Sales Tax may, within six months of the date of such commencement, make an application to such authority or court for a review of the assessment or order and, thereupon, such authority or court may review the proceeding and make such order, varying or revising the order previously made, as may be necessary to give effect to the provisions of the principal Act as amended by this Act.

(4) The assessing, appellate or revising authority, as the case may be, may, within a period of one year from the commencement of this Act or within the period specified in section 22 of the principal Act, whichever expires later, make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act by this Act :

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

Repeal and saving

17. (1) The Uttar Pradesh Sales Tax (Amendment and Validation) Ordinance, 1987 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act, and the Act referred to in section 13, 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 those Acts as amended by this Act as if the provisions of this Act were in force at all material times.

U. P.  
Ordinance  
no. 8 of  
1987

By order,  
S. N. SAHA Y,  
Sachiv.

No.: 1512 (2)/XVII-V-1-1 (KA) 21-1991

*Dated Lucknow, August 17, 1991*

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 Sahakari Samiti (Dwitiya Sanshodhan) Adhiniyam, 1991 (Uttar Pradesh Adhiniyam, Sankhya 23 of 1991) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 17, 1991.

**THE UTTAR PRADESH CO-OPERATIVE SOCIETIES (SECOND  
AMENDMENT) ACT, 1991**

[U. P. ACT No. 23 of 1991]

*(As passed by the Uttar Pradesh Legislature)*

AN  
ACT

*further to amend the Uttar Pradesh Co-operative Societies Act, 1965.*

It is **HEREBY** enacted in the Forty-second Year of the Republic of India as follows :—

Short title and  
Commencement

1. (1) This Act may be called the Uttar Pradesh Co-operative Societies (Second Amendment) Act, 1991.

(2) It shall be deemed to have come into force on June 30, 1991.

Amendment of  
Section 29 of U.P.  
Act no. 11 of  
1966.

2. In section 29 of the Uttar Pradesh Co-operative Societies Act, 1965, hereinafter referred to as the principal Act, in sub-section (6), in the first proviso, for the word and figures "June 30, 1991" the word and figures "December 31, 1991" shall be *substituted*.

Amendment of  
section 35.

3. In section 35 of the principal Act, in sub-section (6), in the proviso, for the word and figures "June 30, 1991" the word and figures "December 31, 1991" shall be *substituted*.

Repeal and Saving

4. (1) The Uttar Pradesh Co-operative Societies (Second Amendment) Ordinance, 1991, is hereby repealed.

U.P. Ordinance no.  
31 of 1991

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

By order,  
NARAYAN DAS,  
*Sachiv.*



THE UTTAR PRADESH SALES TAX (AMENDMENT) ACT, 1992  
(U. P. ACT NO. 8 OF 1992)

(As passed by the Uttar Pradesh Legislature)

AN  
ACT

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

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

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment) Act, 1992. Short title and Commencement

(2) Sections 2, 3, 5, 6, 8, 9, 10, 11, 12, 13 Clauses (c) and (d) of section 14, section 15 and 16 shall be deemed to have come into force on January 1, 1992 and the remaining provisions shall come into force at once.

2. In section 3 of the Uttar Pradesh Sales Tax Act, 1948, hereinafter referred to as the principal Act, in sub-section (2) for the words "fifty thousand" the words "one lakh" and for the words "one lakh" the words "one lakh fifty thousand" shall be substituted. Amendment of section 3 of U. P. Act no. 15 of 1948

3. For section 3-AAAA of the principal Act, the following section shall be substituted and be deemed to have been substituted on April 1, 1974, namely, — Substitution of section 3-AAAA

(1) 3-AAAA Except as provided in sub-section (2) and subject to the provision of section 3, every dealer, who purchases any goods liable to tax at the point of sale to consumer—

(a) from any registered dealer in circumstances in which no tax is payable by such registered dealer, shall be liable to pay tax on the purchase price of such goods at the same rate at which, but for such circumstances, tax would have been payable on the sale of such goods :

(b) from any person other than a registered dealer, whether or not tax is payable by such person, shall be liable to pay tax on the purchase price of such goods at the same rate at which tax is payable on the sale of such goods.

(2) Exemption shall be granted in the tax payable under sub-section (1) to the extent of the amount of tax,—

(a) to which the goods purchased from a registered dealer have already been subjected or may be subjected under any provision of this Act or the Central Sales Tax Act, 1956;

(b) already paid in respect of the goods purchased from any person other than a registered dealer;

(c) on the sale of goods liable to be exempted under section 4-A;

(d) to which the sale of dressed hides and skins (or tanned leather) and ginned cotton obtained from raw hides and skins and raw cotton so purchased or rice obtained from paddy so purchased during the period commencing on September 2, 1976 and ending with April 30, 1977, are liable under any provision of this Act or the Central Sales Tax Act, 1956.

4. In section 3-F of the principal Act, after the words "transfer of the property in the Goods" the words "whether as goods or in some other form" shall be inserted and shall be deemed always to have been inserted. Amendment of section 3-F

5. In section 3-G of the principal Act, in sub-section (1) after the words "section 3-D" the words "or section 3-F" shall be inserted. Amendment of section 3-G

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

(a) in sub-section (2-B), in the proviso for the word and figures "September 25, 1990" the word and figures "December 31, 1991" shall be substituted : Amendment of section 4-A

(b) in the Explanation,—

(i) in clause (1), in sub-clause (b), in item number (iii) for the words "the Uttar Pradesh Financial Corporation or a Scheduled Commercial Bank" the words "any financial Corporation or Company owned or controlled by the Central or the State Government or any Bank" shall be *substituted*, and be deemed always to have been *substituted* :

(ii) in clause (2), for sub-clause (a) the following sub-clause shall be *substituted*, and be deemed always to have been *substituted*, namely,—

"(a) any factory or workshop using machinery, plant equipment, apparatus or components already used or acquired for use in any other factory or workshop in India other than boilers and generators and other than any machinery, plant, equipment, apparatus or component sold to it by any Government Company or any Corporation owned or controlled by the Central or State Government : or"

Amendment of  
section 5

7. In section 5 of the principal Act, for the existing marginal heading the following marginal heading shall be *substituted*; namely :—  
"Rebate of tax on certain sales."

Amendment of  
section 8-A

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

(a) in sub-section (1-A), in clause (b), after the proviso the following proviso shall be *inserted*, namely :—

"Provided further that the registration granted to a dealer shall remain in force so long as the dealer continues to be liable to registration under the Act, if the dealer deposits an amount of five hundred rupees in lump sum as renewal fee in the prescribed manner, before the renewal of registration becomes due ; and the provisions of the preceeding proviso shall apply, *mutatis mutandis*, to such lump sum deposit as it applies to deposit for annual renewal ;

(b) in sub-section (1-B), in the Explanation, the words "or re-constitution" shall be *omitted*;

(c) for sub-section (1-C) the following sub-section shall be *substituted*, namely,—

"(1-C) The Assessing Authority empowered to grant a certificate of registration to a dealer may, after considering any information furnished under this Act or otherwise received and after making such inquiry as he may deemed fit, amend from time to time any certificate of registration; and such amendment of the certificate of registration shall take effect ;—

(a) in the case of a 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 8-BB.

(b) in the 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 the event necessitating the amendment if information in that behalf is furnished within the time prescribed under section 8-BB and in any other case, from the date of receipt of request for such addition or modification by the Assessing Authority ;

(c) in the case of deletion of any goods or class of goods from the date of order of deletion :

Provided that where, in consequence of change in the ownership of a business, the liability to pay tax of a 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 8-BB.

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

*II*—For the removal of doubts, it is hereby declared that where a registered dealer—

- (a) effects 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 a ward and there is a change in the guardian ; or
- (e) is a joint Hindu 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 8-BB the certificate of registration shall be amended.

(1-D) A certificate of registration shall not be cancelled or amended by such authority as is mentioned in sub-sections (1-B) and (1-C) on its own motion without the dealer being given a reasonable opportunity of being heard."

(d) In sub-section (4) in clause (a) for the words "fifty thousand" wherever they occur the words "one lakh" and for the words "one lakh" wherever they occur the words "one lakh fifty thousand" shall be substituted.

9. In section 8-B of the principal Act, in sub-section (1) for the words "fifty thousand" the words "one lakh" shall be substituted.

Amendment of section 8-B

10. After section 8-B the following section shall be inserted, namely,—  
"8-BB. If any dealer to whom the provisions of section 8-A or section 8-B apply :—

Insertion of new section 8-BB

*Information to be furnished regarding change of business*

- (a) transfers his business or any part thereof by sale, lease, leave, licence, 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 effect 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 the grant of any certificate under section 4-A or section 4-B or section 8-A or section 8-B.

he shall within thirty days of the occurring of any of the events aforesaid, inform the assessing authority accordingly”.

Amendment of section 8-C

11. In section 8-C of the principal Act, in sub-section (10), for the words “thirty days” the words “ninety days” shall be substituted.

Amendment of section 13-A

12. In section 13-A of the principal Act, for sub-section (8) the following sub-section shall be substituted, namely,—

“(8) Where the officer seizing the goods, before forwarding the list and other documents referred to in sub-section (2), 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 sales, tax assessed or penalty imposed. The balance, if any, shall be refunded to the dealer or, as the case may be, to the person in charge in accordance with the provisions of sub-section (7).”

Amendment of section 18

13. In section 18 of the principal Act,—

(a) in sub-section (1) for the words “fifty thousand” the word “one lakh” and for the words “one lakh” the words “one lakh fifty thousand” shall be substituted and in the explanation thereof the words “or reconstitution” shall be omitted;

(b) in sub-section (2) for the words “fifty thousand” the words “one lakh” and for the words “one lakh” the words “one lakh fifty thousand” shall be substituted.

Amendment of section 21

14. In section 21 of the principal Act,—

(a) In sub-section (2) after the existing proviso, the following proviso shall be inserted, namely:—

Provided further that the assessment or reassessment for the assessment year 1987-88 may be made by March 31, 1993;

(b) After sub-section (4) the following sub-section shall be inserted, namely,—

“(4-A) If an order of assessment is quashed on the ground of want of jurisdiction of the assessing authority or any other like ground, by any competent authority or court, fresh order of assessment may be made by the assessing authority having jurisdiction within one year from the date of receipt by the assessing authority whose order is so quashed, of the copy of order of such authority or court or by March 31, 1993 whichever is later”;

(c) After sub-section (5) the following sub-section shall be inserted, namely,—

“(5-A) If an exparte order of assessment or reassessment or penalty passed against a sick unit is set aside by the State Government by an order under sub-section (2) of section 38, a fresh order of assessment, or reassessment or penalty, as the case may be, for that year may be made within one year from the date of receipt of such order of the State Government by the assessing authority concerned”;

(d) In sub-section (6-A) after the words “any other assessment or reassessment” the words “or any other matter” shall be inserted and be deemed to have been inserted on February 19, 1991.

15. In section 30 of the principal Act, in sub-section (2) for the words "fifteen days" wherever they occur the words "thirty days" shall be substituted. Amendment of section 30

16. Section 38 of the principal Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so re-numbered the following sub-section shall be inserted, namely :— Amendment of section 38

"(2) Notwithstanding anything contained in section 30 of 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 law."

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

(2) Where before the commencement of this section any authority or court has, in any proceeding made any assessment, levy or collection of any tax or passed an order imposing any penalty or making any other demand under the principal Act, or passed any order modifying, setting aside or quashing (wholly or in part), such assessment, levy, collection, penalty or demand and such assessment or other order becomes inconsistent with the provisions of the principal Act as amended by this Act then, subject to the provisions of sub-section (3) of any party to the proceeding or the Commissioner of Sales Tax may by September 30, 1992, make an application to such authority or court for review of the assessment or order and thereupon, such authority or court may review the proceeding and make such order, varying or revising the order previously made, as may be necessary to give effect to the provisions of the principal Act as amended by this Act.

(3) The Assessing, Appellate or Revising Authority as the case may be, may within a period of one year from the commencement of this section or within the period specified in section 22 of the principal Act, whichever expires later, make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act :

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

18. Where any existing rule in respect of section 4-A of the principal Act is amended or any new rule in respect of that section is made in consequence of amendment of that section by this Act such rule or amendment may be made effective retrospectively but not from a date earlier than the date of commencement of such amendment of that section in consequence whereof the rule is amended or made. Transitory provision :

19. (1) The Uttar Pradesh Sales Tax (Amendment) Ordinance, 1991 is hereby repealed. Repeal and saving

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

By order,  
NARYAN DAS,  
Sachiv.

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*Dated Lucknow, November 29, 1992*

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 Bikri-Kar (Dwitiya Sanshodhan) Adhiniyam, 1992 (Uttar Pradesh Adhiniyam Sankhya 21 of 1992) as passed by the Uttar Pradesh Legislature and assented to by the Governor on November 29, 1992.

**THE UTTAR PRADESH SALES TAX (SECOND AMENDMENT)  
ACT, 1992**

(U. P. ACT No. 21 OF 1992)

*[As passed by the U. P. Legislature]*

**AN  
ACT**

*further to amend the Uttar Pradesh Sales Tax Act, 1948*

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Second Amendment), Act, 1992.

(2) It shall be deemed to have come into force on July 20, 1992.

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

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

(a) for sub-section (2-B), the following sub-section shall be substituted, namely—

“(2-B) If there is discontinuation of business, within the meaning of sub-section (1) of section 18, of the manufacturer who was eligible for exemption from or reduction in rate of tax under sub-section (1), whether such exemption from or reduction in rate of tax was already granted or not, and if he is succeeded by another manufacturer, such successor manufacturer may, subject to the provisions of sub-section (3), apply to the officer competent to grant eligibility certificate under clause (d) of sub-section (2), within sixty days of such succession, for the grant, under this section of exemption from or reduction in rate of tax for the unexpired portion of the period for which exemption from or reduction in rate of tax was or could be granted to the former manufacturer :

Provided that the aforesaid officer may, in its discretion and for adequate and sufficient reasons to be recorded in writing, entertain an application moved within six months of the date of the expiration of the period specified in this sub-section."

(b) in sub-section (5),—

(i) in clause (a) for the word and figures "September 30, 1991" the word and figures "September 30, 1992" shall be substituted;

(ii) for clause (c) the following clauses shall be substituted namely,—

"(c) in relation to a new unit referred to in Explanation (1), where the conditions specified in clauses (a) to (d) of the said Explanation (1) are fulfilled on a date later than the date of commencement of the period of facility notified under sub-section (1), then subject to the provisions of clause (b), only for part of the period, notified under sub-section (1), which shall be computed from the date on which all the conditions referred to in the said clauses (a) to (d) have been fulfilled or July 20, 1992 whichever is later, till the end of the period of such facility, so however, that a manufacturer who was eligible for such facility under clause (c) as it stood prior to July 20, 1992 and had applied for the facility prior to the said date shall be entitled to the facility in accordance with the said clause (c).

(d) in relation to a new unit manufacturing same goods established on or adjacent to the site of an existing factory or workshop by a person who has interest in the existing factory or workshop as proprietor or partner or agent or managing director or promotor director or as holding company or subsidiary company if the production of the existing factory or workshop is not less than the base production :

Provided that if the production of the existing factory or workshop falls short of the base production the turnover of sale of the new unit to the extent of the quantity covered by such short fall from base production shall be liable to tax.

**Explanation**—For the removal of doubts it is hereby clarified that facility of exemption from or reduction in rate of tax under this clause shall not be admissible from a date prior to July 20, 1992."

(c) in Explanation (1),—

(i) for clause (i), occurring after the words "but does not include" the following clause shall be substituted, namely :—

"(i) any factory or workshop manufacturing the same goods established by a person on or adjacent to the site of an existing factory or workshop wherein such person has interest as proprietor or partner or agent or managing director or promotor director or as holding company or subsidiary company, if such existing factory or workshop is closed, so however, that where the date of starting production of such factory or workshop falls before January 19, 1985 this clause shall be construed as if the words "or adjacent to" were omitted, or"

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

"(iv) the unit which has fulfilled all or any of the conditions specified in clauses (a) to (d) of Explanation (1) on a date later than the date of commencement of the period of facility notified under sub-section (1), shall be deemed to be new unit for entitlement to the facility of exemption from tax only for part of period, notified under sub-section (1), to be computed from the date on which all the conditions specified in clauses (a) to (d) of the said Explanation (1) are fulfilled, till the end of the period of such facility."

(d) in Explanation (2), in clause (b) after the words "subsidiary company" the words "if such existing factory or workshop is closed" shall be inserted,

(e) in Explanation (5), for clause (b) the following clause shall be substituted and be deemed to have been substituted on April 1, 1990 namely,—

"(b) whose first date of production of goods,—

(i) of a nature different from those manufactured earlier by such undertaking in case of units undertaking diversification, and

(ii) manufactured in excess of base production in such undertaking in case of units undertaking expansion or modernisation,

falls at any time after March 31, 1990."

(f) after Explanation (5), the following Explanation shall be inserted and be deemed to have been inserted on April 1, 1990, namely—

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

(a) maximum production achieved during any one of the preceding five consecutive assessment years; or

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

whichever is higher."

Amendment of section 8-A

3. In section 8-A of the principal Act, in sub-section (4), in clause (a), for the words "five rupees" the words "fifty rupees" shall be substituted and be deemed to have been substituted on April 1, 1992.

Amendment of section 15

4. In section 15 of the principal Act, in clause (c) for the word and figures "Rs. 1,000" the words "five thousand rupees" shall be substituted.

Transitory provisions

5. (1) Any application under sub-section (2-B) of section 4-A pending before the Commissioner of Sales Tax shall on the date of commencement of this Act stand transferred to the officer competent to grant eligibility certificate under section 4-A.

(2) It shall be lawful for such officer to commence the proceedings from the stage at which the application was so transferred.

Repeal and saving

6. (1) The Uttar Pradesh Sales Tax (Amendment) Ordinance, 1992 and the Uttar Pradesh Sales Tax (Second Amendment Ordinance, 1992 are hereby repealed.

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

U.P. Ordinance no. of 1992, U. Ordinance no 24 of 1992

By order,  
N. K. NARANG,  
Sachiv.



*Dated, Lucknow, August 25, 1995*

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 Bikri-kar (Sanshodhan) Adhiniyam, 1995 (Uttar Pradesh Adhiniyam Sankhya 31 of 1995) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 25, 1995.

**THE UTTAR PRADESH SALES TAX (AMENDMENT)  
ACT, 1995**

(U. P. ACT No. 31 OF 1995)

[ *As passed by the Uttar Pradesh Legislature* ]

AN

ACT

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

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

Short title and  
commencement

1. (1) This Act may be called the Uttar Pradesh Sales Tax (Amendment) Act, 1995.

(2) Section 2, section 3, clauses (b), (f), (g), (h), and (i) of section 4, Sections 6 and 7, clause (b) of section 10, clause (a), sub-clause (ii) of clause (b), clauses (f) and (g) of section 11, section 14, section 17 to section 21, clauses (a), (b), (c), (d) and (f) of section 24, section 25 to section 29, clause (b) section 30, section 31, sub-clause (iii), of clause (a) and clause (b) of section 32, sections 33 and 34, section 36 and sub-sections (1) to (4) of section 40 shall be deemed to have come into force on May 14, 1994;

Clauses (a) (d) (e) (j) of section 4, clause (a) of section 5, section 9, clauses (a) and (c) of section 10, section 23, clause (e) of section 24, clauses (a) and (c) of section 30, sub-clause (ii) of clause (a) and clause (c) of section 32, section 35, section 37, section 38 and sub-section (5) of section 40 shall be deemed to have come into force on September 28, 1994;

Clause (c) of section 4, section 8, sub-clause (iii) of clause (b) and clause (d) of section 11, section 13, section 16, section 22, sub-clause (f) of clause (a) of section 32 and section 39 shall be deemed to have come into force on March 14, 1995, and

Sub-clause (i) of clause (b), clauses (c), (e), (f-1) and (h) of section 11, section 12 and section 15 shall be deemed to have come into force on April 1, 1995; and the remaining provisions shall come into force at once.

2. Save as otherwise provided in this Act, in the Uttar Pradesh Sales Tax Act, 1948, hereinafter referred to as the principal Act, for the words, "Commissioner of Sales Tax", wherever occurring including the marginal heading the word "Commissioner" shall be substituted.

General amendment of U.P. Act no. 19 of 1948

3. In section 1 of the principal Act, in sub-section (1), for the words "Sales Tax" the words "Trade Tax" shall be substituted.

Amendment of section 1

4. In section 2 of the principal Act—

Amendment of section 2

(a) in clause (aa),—

(i) in sub-clause (i), the word "and" appearing at the end shall be omitted and be deemed to have been omitted on September 13, 1985;

(ii) for sub-clause (ii) the following sub-clauses shall be substituted, and be deemed to have been substituted on September 13, 1985, namely :—

"(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); and

(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 or works contract or lease." ;

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

"(b) 'Commissioner' means the Commissioner of Trade Tax appointed by the State Government and includes an Additional Commissioner, a Joint Commissioner or a Deputy Commissioner of Trade Tax appointed by the State Government;"

"(bb) 'Trade Tax' means a tax payable under this Act on sales or purchases of goods, as the case may be;" ;

(c) in clause (c) after sub-clause (vi) the following sub clauses shall be inserted and be deemed to have been inserted on September 13, 1985, namely :—

"(vii) every 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) every person who carries on business of 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;" ;

(d) for clause (c-1), the following clause shall be substituted, and be deemed to have been substituted on September 13, 1985, namely :—

"(c-1) 'place of business' means any place where a dealer carries on business and includes—

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

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

- (iii) any place where a dealer keeps his books of account;
- (iv) any place where a dealer executes the works contract or where the right to use goods is exercised;
- (v) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;" ;

(e) in clause (h), after sub-clause (vi) the following Explanations shall be inserted and Explanation-I be deemed to have been inserted on September 13, 1985, namely :—

*“Explanation-I—A sale or purchase shall be deemed to have taken place in the State,—*

(i) in a case falling under sub-clause (ii) if the goods are in the State at the time of transfer of property in such goods (whether as goods or in some other form) involved in for the execution of the works contract, notwithstanding that the agreement for the works contract has been wholly or in part entered into outside the State;

(ii) in a case falling under sub-clause (iv), if the goods are used by the lessee within the State during any period, notwithstanding that the agreement for the lease has been entered into outside the State or that the goods have been delivered to lessee outside the State.

*Explanation-II—Notwithstanding anything contained in this Act, two independent sales or purchases shall for the purposes of this Act, be deemed to have taken place—*

(a) when the goods are transferred from a principal to his selling agent and from the selling agent to his purchaser,

(b) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found, in either of the cases aforesaid,—

(i) to have sold the goods at one rate and passed on the sale proceeds to his principal at another rate; or

(ii) to have purchased the goods at one rate and passed them on to his principal at another rate; or

(iii) not to have accounted to his principal for the entire collection or deductions made by him, in the sales or purchases effected by him on behalf of his principal; or

(iv) to have acted for a fictitious or non-existent principal;" ;

(f) in clause (h-1), for the words "Sales Tax Tribunal", the words "Trade Tax Tribunal" shall be substituted;

(g) in clause (i), in Explanation II, in sub-clause (i), for the words "sales tax or purchase tax", the words "trade tax on sale or purchase of goods" shall be substituted;

(h) in clause (l), for the words "an Assistant Sales Tax Officer" the words "a Trade Tax Officer Grade II" shall be substituted;

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

*“(n) ‘tax’ includes an additional tax and the composition money accepted under section 7-D;” ;*

(j) after clause (n), the following clauses shall be inserted and be deemed to have been inserted on September 13, 1985, namely :—

*“(o) ‘lease’ means any agreement or arrangement where by 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 instalments;*

*(p) ‘lessee’ means any person to whom the right to use any goods for any purpose is transferred under a lease;*

*(q) ‘lessor’ means any person by whom the right to goods for any purpose is transferred under a lease.”*

5. In section 3-A of the principal Act, in sub-section (1),—

Amendment of section 3-A

(a) for clause (c), the following clause shall be substituted and be deemed to have always been substituted, namely :—

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

Provided that no tax shall be levied on any goods under this clause if tax is payable on purchase or sale of such goods, under any other Uttar Pradesh Act for the time being in force;” ;

(b) after clause (c) as so substituted, the following clause shall be inserted, namely :—

“(c-1) on the turnover of lottery tickets as such point and at such rate not exceeding twenty per cent as the State Government may, by notification declare;”;

(c) in clause (e) for the words, brackets and letters “referred to in clauses (a), (b), (c) and (d)” the words, brackets, letters and figure “referred to in clauses (a), (b), (c), (c-1) and (d)” shall be substituted.

6. For section 3-AAAA of the principal Act, the following section shall be substituted, and be deemed to have been substituted on April 1, 1974, namely :—

Substitution of section 3-AAAA

“3-AAAA. Subject to the provisions of section 3, every dealer who Liability to tax on purchase of purchases any goods liable to tax at goods in certain circumstances the point of sale to consumer—

(a) from any registered dealer in circumstances in which no tax is payable by such registered dealer, shall be liable to pay tax on the purchase price of such goods at the same rate at which but for such circumstances, tax would have been payable on the sale of such goods;

(b) from any person other than a registered dealer whether or not tax is payable by such person, shall be liable to pay tax on the purchase price of such goods at the same rate at which tax is payable on the sale of such goods:

Provided that no tax shall be leviable on the purchase price of such goods in the circumstances mentioned in clauses (a) and (b), if—

(i) such goods purchased from a registered dealer have already been subjected to tax or may be subjected to tax under section 3-AAA ;

(ii) tax has already been paid in respect of such goods purchased from any person other than a registered dealer;

(iii) the purchasing dealer resells such goods within the State or in the course of inter-State trade or commerce or exports out of the territory of India, in the same form and condition in which he had purchased them;

(iv) such goods are liable to be exempted under section 4-A of this Act.

Explanation—For the purpose of this section and of section 3-AAA the sale of—

(i) ginned cotton after ginning raw cotton purchased as aforesaid; or

(ii) dressed hides and skins or tanned leather after dressing or tanning raw hides and skins purchased as aforesaid; or

(iii) rice during the period commencing on September 2, 1976 and ending with April 30, 1977 after hulling paddy purchased as aforesaid;

shall be deemed to be in the same form and condition.”

7. In section 3-D of the principal Act, for the marginal heading the following marginal heading shall be substituted, namely :—

Substitution of marginal heading of section 3-D

“Levy of trade tax on purchase or sale of certain goods”.

Substitution of  
section 3-F

8. For section 3-F of the principal Act the following section shall be substituted and be deemed to have been substituted on September 13, 1985, namely :—

“3-F. (1) Notwithstanding anything contained in section 3-A or section 3-AAA or section 3-D but subject to the provisions of sections 14 and 15 of the Central Sales Tax Act, 1956, every dealer shall, for each assessment year, pay a tax on the net turnover of—

Tax on the right to use any goods or goods involved in the execution of works contract

(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; or

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

at such rate not exceeding fifteen per cent as the State Government may, by notification, declare and different rates may be declared for different goods or different classes of dealers.

(2) For the purposes of determining the net turnover referred to in sub-section (1), the following amounts shall be deducted from the total amount received or receivable by a dealer in respect of a—

(a) transfer referred to in clause (a) of sub-section (1) whether such transfer was agreed to during that assessment year or earlier,—

(i) the amount representing the value of the goods covered by sections 3, 4 and 5 of the Central Sales Tax Act, 1956;

(ii) the amount representing the value of the goods exempted under section-4;

(iii) the amount received as penalty for default in payment or as damages for any loss or damage caused to the goods by the person to whom such transfer was made,—

(b) transfer referred to in clause (b) of sub-section (1),—

(i) the amount representing the value of the goods covered by sections 3, 4 and 5 of the Central Sales Tax Act, 1956;

(ii) the amount representing the value of the goods exempted under section-4;

(iii) the amount representing the value of the goods on the sale or purchase where of tax has been levied or is leviable under this Act at some earlier stage;

(iv) the amount representing the value of the goods manufactured in a new unit exempted under section-4-A or section 4-AAA;

(v) the amount representing the value of the goods supplied to the contractor by the contractee;

Provided that the ownership of such goods remains with the contractee under the terms of the contract;

(vi) the amount representing the labour charges for the execution of the works contract;

(vii) all amounts paid to the sub-contractors as the consideration for execution of the works contract, whether wholly or in part :

Provided that no deduction under this sub-clause shall be allowed unless the dealer claiming deduction produces proof that the sub-contractor is a registered dealer liable to tax under this Act and that such amount is included in the return of turnover filed by such sub-contractor under the provisions of this Act;

(viii) the amount representing the charges for planning designing and architects fees;

(ix) the amount representing the charges for obtaining on hire or otherwise machinery and tools used for execution of the works contract;

(x) the amount representing the cost of consumables used in the execution of the works contract, the property in which is not transferred in the execution of the works contract;

(xi) the amount representing the cost of establishment and other similar expenses of the contractor to the extent it is relatable to supply of labour and services;

(xii) the amount representing the profit earned by the contractor to the extent it is relatable to the supply of labour and services.

(3) Where in respect of a transfer referred to in clause (b) of sub-section (1), 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, such charges for labour and other services and such profit may, for the purposes of deductions under clause (b) of sub-section (2), be determined on the basis of such percentage of the value of the works contract as may be prescribed and different percentages may be prescribed for different types of works contract.

9. For section 3-G of the principal Act, the following section shall be substituted, namely:—

Substitution of section 3-G

“3-G. (1) Notwithstanding anything contained in section 3-A or section 3-D or section 3-F; and (subject to the provisions of sub-section (2) and such conditions and restrictions, if any, as may be specified by the State Government by notification, tax on the turnover of sales of goods to a department of the Central Government or of a State Government or to a Corporation or Undertaking, established or constituted by or under a Central Act or an Uttar Pradesh Act, or to a Government company as defined in section 617 of the Companies Act, 1956 (not being a Nagar-Nigam, Nagar Palika Parishad, Zila Panchayat, Nagar Panchayat, Cantonment Board, a University or an educational institution or an institution managed for the time being by an authorised controller) shall, if the dealer furnishes to the assessing authority a certificate obtained from such department or declaration obtained from such Corporation, Undertaking or Company in such form and manner and within such period as may be prescribed, be levied and paid at the rate for the time being specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956, or at such rate as the State Government may, by notification, specify in relation to any sales, unless the goods are taxable under any other section of this Act at a rate lower than the said rate.”

(2) The provisions of sub-section (1) shall not apply to sale of any goods which are purchased by such department, Corporation, Undertaking or Company for resale or for use in the manufacture or packing of any goods, other than electrical energy for sale, or if such department, Corporation, Undertaking or Company has no office or establishment situated in Uttar Pradesh.

(3) If after purchasing the goods against the certificate or declaration referred to in sub-section (1), any such department, Corporation, Undertaking or Company uses or disposes of the same in the manner mentioned in sub-section (2) such department, Corporation, Undertaking or Company shall without prejudice to any other action, including the imposition of penalty that may be taken under this Act, be liable to pay an amount equal to the difference of tax calculated at the rate otherwise applicable to the purchase or sale of such goods under this Act and that the rate applicable under sub-section (1).

**Explanation :** For the removal of doubt it is clarified that the provisions of this section as it stood on May 13, 1994 shall not apply during the period between May 14, 1994 and September 27, 1994."

**Amendment of section 4**

10. In section 4 of the principal Act,—

(a) in clause (a), the words and figures "motor spirit, diesel oil or alcohol as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939" shall be *omitted* and be deemed to have always been *omitted*;

(b) for clause (b) the following clauses shall be *substituted*, namely;—

"(b) the sale or purchase of any goods by the All India Spinners Association or Gandhi Ashram, Meerut and their branches; or

(c) the sale or purchase of such goods by such other person or class of persons as the State Government may, by notification, in the *Gazette*, exempt."

(c) in the proviso, for the words "under clause (a) or clause (b)" the words "under clause (a) or clause (b) or clause (c)" shall be *substituted*.

**Amendment of section 4-A**

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

(a) for the marginal heading, the following marginal heading shall be *substituted*, namely :—

"Exemption from trade tax in certain cases";

(b) in sub-section (1),—

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

(ii) for the words "be exempt from sales tax" the words "be exempt from trade tax on sale of goods" shall be *substituted*;

(iii) the following proviso shall be *inserted* at the end, namely;—

"Provided that no exemption shall be granted where the facility of concession or exemption has been availed under section 4-AAA";

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

"(bb) in respect of those finished goods which are manufactured in a unit which has undertaken backward integration; or";

(d) in Explanation (1), in the proviso, in clause (iv) after the words and figures "the said Explanation (1) are fulfilled", the words and figures "or July 20, 1992, whichever be later" shall be *inserted* and be deemed always to have been *inserted*;

(e) in Explanation (2), in clause (a) for the words "boilers and generators" the words "boilers, generators, moulds and dyes" shall be *substituted*;

(f) for Explanation (3) the following Explanation shall be *substituted* and be deemed to have been *substituted* on April 1, 1990, namely,—

"(4) 'Fixed Capital Investment' means investment in land and building and such plant, machinery, equipment, apparatus and contents as have not been used or acquired for use in any other factory or workshop in India :

Provided that—

(a) for the purposes of determining investment in land and building only the following shall be taken into account,—

(i) investment in only such portion of land and building as is necessary for the establishment or running of the factory or workshop of the unit;

(ii) expenses incurred in registration of land and building under the provisions of the Registration Act, 1908 and in development of land as development charges payable to and statutory body ;

(iii) the value of land or building already owned and given by the proprietor, partner, managing director, promotor, director or holding company as his or its share in the capital in case the unit is established in such land or building;

(iv) the amount or proportionate amount paid or payable as premium for the period for which exemption under section 4-A is granted on account of lease and the expenses incurred on registration of the lease deed under the Registration Act, 1908 in case the unit is established in land or building taken on lease;

(v) the investment in land or building which is necessary for establishing or running the unit under some statutory obligation.

(b) for the purposes of determining investment in plant, machinery, equipment, apparatus and components only the following shall be taken into account :—

(i) investment in such plant, equipment, apparatus, components and machinery as is necessary for the establishment or running of the factory or workshop;

(ii) investment as is necessary under some statutory obligation; and

(iii) expenses incurred in erection and installation of such plant and machinery and bringing it to the site;

(c) the State Government may, by notified order, specify the procedure for determining fixed capital investment.”;

(f-1) in Explanation (4) as so substituted,—

(i) for the words “plants, machinery, equipment, apparatus and components”, wherever occurring, the words “plant, machinery, equipment, apparatus, components, moulds, dyes, jigs and fixtures” shall be substituted;

(ii) in clause (b), in sub-clause (i) for the word “investment”, the words “investment whether by means of purchase, hire or lease” shall be substituted;

(g) in Explanation (5), for clause (a) the following clause shall be substituted, namely :—

“(a) of a dealer who is not a defaulter in payment of any dues under this Act or the Central Sales Tax Act, 1956 or under any loan, scheme, administered by the Pradeshia Industrial and Investment Corporation of Uttar Pradesh regarding trade tax sale or purchase of goods.”;

(h) after Explanation (6), the following explanation shall be inserted, namely :—

“(7) ‘Unit which has undertaken backward integration’ means an industrial undertaking—

(i) which imported from outside the State at least fifty per centum of the total amount of purchases of raw-material, parts, intermediates or components of the finished goods being manufactured by it in each of the three preceding assessment years;

(ii) which makes an additional fixed capital investment of at least twenty five per cent of the original fixed capital investment (without providing for depreciation); and

(iii) which starts manufacturing such raw-material, parts, intermediates or components as were imported from outside the State.”



Insertion of new  
section 4-AA

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

“4-AA. Notwithstanding anything contained in this Act, the State Government may, by notification, grant concession of tax to certain industrial units by such percentage in the rate of tax, not exceeding twenty-five, on the sale of goods manufactured by such industrial unit which provides employment to the persons belonging to the Scheduled Castes, Scheduled Tribes, Other Backward Classes of citizens and minorities in such proportion to the total employment being provided by such industrial units and subject to such conditions and restrictions, as may be specified therein.

*Explanation*—For the purpose of this section the expression ‘other backward classes of citizens’ shall have the meaning assigned to it in the Uttar Pradesh Public Services (Reservation for Scheduled Castes, Scheduled Tribes and Other Backward classes) Act, 1994 and the expression “minorities” shall have the meaning assigned to it under article 30 of the Constitution of India.”

Insertion of new  
section 4-AAA

13. After section 4-AA as so substituted, the following section shall be inserted and be deemed to have been inserted on December 1, 1994, namely:—

“4-AAA. Notwithstanding anything contained in section 4-A, where the State Government is satisfied, on the recommendation of the Committee constituted by it in this behalf that it is expedient in the public interest so to do, it may, by notification, grant such concession or exemption from tax for such period not exceeding fifteen years and subject to such restrictions and conditions as may be specified therein to such industrial undertakings as may make fixed capital investment of more than fifty crore rupees in setting up of a new unit or in the expansion, diversification, modernisation or backward integration of the existing industrial undertaking:

Provided that no concession or exemption shall be granted to such industrial undertaking which has availed the facility of exemption or reduction in the rate of tax under section 4-A for the period for which eligibility certificate has been granted :

Provided further that the aggregate amount of concession and exemption from tax granted under this section shall not exceed the monetary limit specified in the notification under section 4-A issued from time to time.

*Explanation* :—For the purposes of this section the terms “fixed capital investment”, “expansion”, “diversification”, “modernisation”, “backward integration” and “new unit” shall have the meanings respectively assigned to them in the Explanations to section 4-A.”

Amendment of  
section 4-B

14. In section 4-B of the principal Act,—

(a) in sub-section (1),—

(i) in clause (a), for the words “purchase tax in respect thereof”, the words “trade tax on purchase of such goods” shall be substituted.

(ii) for clause (a-1), the following clause shall be substituted, namely :—

“(a-1) where any declared goods liable to tax under sub-section (1) of section 3-D are sold or supplied by a dealer who is the first purchaser thereof, to another dealer, holding a valid recognition certificate under sub-section (2) in respect thereof, the State Government may, subject to such conditions and restrictions as may be specified by a notification in that behalf, grant the same relief as mentioned in clause (a) to such first purchaser :

Provided that any notification under this clause or clause (a) in respect of paddy may be made effective from a date not earlier than the first day of May, 1977:

Provided further that the rules to carry out the objects of this clause or clause (a) may also be made effective from a date not earlier than the first day of May, 1977”;

(b) in sub-section (2) after the words "satisfies such requirements" the words "including requirement of depositing late fee" shall be inserted;

(c) for sub-section (5), the following sub-section shall be substituted, namely :—

"(5) Where a dealer in whose favour a recognition certificate has been granted under sub-section (2) has purchased the goods after payment of tax at concessional rate under this section or, as the case may be, without payment of tax and,—

(a) has used such goods for a purpose other than that for which the recognition certificate was granted or has otherwise disposed of the said goods; or

(b) the goods manufactured out of such raw material or processing material or the manufactured goods after being packed with such packing material are sold or disposed of otherwise than by way of sale in the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India such dealer shall be liable to pay as penalty such amount as the assessing authority may fix which shall not be less than the difference between the amount of tax on the sale or purchase of such goods payable under this section and the amount of tax payable under any other provisions of this Act but not exceeding three times the amount of such difference";

(d) sub-section (6) shall be omitted.

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

Insertion of new section 4-BB

"4-BB. Where tax has been paid on the purchase or sale of raw material or packing material inside the State and such raw material or packing material has been used in manufacture or packing of such goods as are notified by the State Government in this behalf and such goods are sold in the State or in the course of inter State trade or commerce, the amount of tax paid on the purchase or sale of the raw material or packing material shall, subject to such conditions and restrictions as may be specified in the said notification, be deducted from the tax payable on the sale of such goods—

(a) inside the State, to the extent the tax has been paid on the purchase or sale of raw material or packing material from which the goods sold inside the State were manufactured or packed;

(b) in the course of inter State trade or commerce, to the extent the tax has been paid on the purchase or sale of raw material or packing material, from which the goods sold in the course of inter State trade or commerce were manufactured or packed:

Provided that the amount of tax to be deducted under clause (a) or clause (b) shall not exceed the amount of tax payable separately under this Act or the Central Sales Tax Act, 1956."

16. For section 4-C of the principal Act, the following section shall be substituted and be deemed to have been substituted on December 1, 1994, namely :—

Substitution of section 4-C

"4-C. Notwithstanding anything contained in section 4-B, the State Government may, by notification, and subject to such conditions and restrictions as may be specified therein, grant exemption or concession from payment of tax on the purchase of such raw material or packing material or both as are used in the manufacture or packing of the goods meant for export as defined under section 5 of the Central Sales Tax Act, 1956."

17. In section 7 of the principal Act, after sub-section (3) the following sub-sections shall be inserted, namely :—

Amendment of section-7

"(4) Every person to whom section 28-B applies and for whom a presumption under the said section exists that the goods has been sold

within the State by such person shall, in the manner prescribed, be assessed to tax at the checkpost on the goods covered by each authorisation for the transit of goods separately.

(5) The provisions of sub-section (4) shall apply to all the cases for assessment whether arising before or after the date of the commencement of the Uttar Pradesh Sales Tax (Amendment) Act, 1995.

(6) No order of assessment under sub-sections (4) and (5) shall be passed until the owner or person-in-charge of the vehicle, as the case may be, is given a reasonable opportunity of being heard.”

Substitution of marginal heading of section 7-B

18. In section 7-B of the principal Act, for the marginal heading, the following marginal heading shall be substituted, namely :—

“Assessment of tax where rate is varied during the assessment year”

Substitution of section 7-D

19. For section 7-D of the principal Act, the following section shall be substituted, namely :—

“7-D. Notwithstanding anything contained in this Act, but subject to direction 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 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 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 change rate remains in force.

*Explanation*—For the purposes of this section the assessing authority includes an officer not below the rank of Trade Tax Officer Grade-II posted at a checkpost.”

Amendment of section 8-A

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

(a) in sub-section (1-A), for the words “the Commissioner of Sales Tax” wherever occurring, the words “the Assessing Authority” shall be substituted;

(b) in sub-section (2),—

(i) in clause (a), for the words “sales or purchase tax,” wherever occurring, the words “trade tax on sale or purchase of goods” shall be substituted;

(ii) in clause (b) for the words “Sales tax”, wherever occurring the words “trade tax on sale of goods” shall be substituted;

(iii) in the proviso,—

(a) for the words “the Commissioner of Sales Tax agrees to accept under section 7-D a lump sum” the words “the Assessing Authority agrees to accept under section 7-D a composition money” shall be substituted;

(b) for the words “sales tax” the words “trade tax on sale of goods” shall be substituted;

(c) for sub-section (4) the following sub-section shall be substituted, namely :—

“(4) (i) Without prejudice to the provisions of section 12 any dealer, whether registered or not, to whom the provisions of sub-section (1) of this section or sub-section (1) of section 18 are applicable, shall issue to the purchaser a cash memo or bill or challan, as the case may be, with printed serial number, signed and dated by himself or by his servant, manager or agent in a case where the price of goods sold is more than fifty rupees and shall preserve its carbon copy for such period as may be prescribed;

(ii) Where a registered dealer realises trade tax on sale of goods from the purchaser the cash memo or bill shall separately show the price of the goods sold and the amount realised as tax.”

21. In section 8-BB of the principal Act, for the words "accordingly" the words "in the form and manner as may be prescribed" shall be substituted.

Amendment of section 8-BB

22. In section 8-D of the principal Act,—

Amendment of section 8-D

(a) in sub-section (1), after the proviso, the following proviso shall be inserted and be deemed to have been inserted on April 27, 1987, namely :—

"Provided further that where any deduction has been made by a contractor from the payments made to his sub-contractor in accordance with sub-section (2) the amount of such payments shall be deducted from the amount on which deduction is to be made under this sub-section.";

(b) in sub-section (2), following proviso shall be inserted and be deemed to have been inserted on April 27, 1987, namely :—

"Provided that no deduction under this sub-section shall be made on the amount on which deductions has already been made under sub-section (1).";

(c) in sub-section (4), for the words "amount deducted and the rate at which it has been deducted", the words "amount deducted, the rate at which it has been deducted and the details of deposit into the Government treasury," shall be substituted.

23. In section 9 of the principal Act, in sub-section (3-A), in proviso (i), the words "or thereafter within sixty days from the date of filing of the appeal" shall be omitted.

Amendment of section 9

24. In section 10 of the principal Act,—

Amendment of section 10

(a) for the words "Sales Tax Tribunal" wherever occurring, including the marginal heading, the word "Tribunal" shall be substituted;

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

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

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

"(2) Any person aggrieved by an order passed under section 9 [other than an order referred to in sub-section (4-A) of that section], section 10-B, sub-section (2-B) or sub-section (3) of section 4-A, a decision under section 35, a direction under the proviso to sub-section (6) of section 13-A or an order granting or refusing to grant an eligibility certificate within the meaning of clause (d) of sub-section (2) of section 4-A 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 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;" ;

(d) in sub-section (5), in clause (b), for the words "Commissioner of Sales Tax", the words "Commissioner or the officer granting the eligibility certificate," shall be substituted;

(e) in sub-section (6) for the words "within thirty days from the filing of such appeal" the words "alongwith the memorandum of such appeal" shall be substituted;

(f) in sub-section (10), for clause (c) the following clause shall be substituted, namely :—

"(c) An appeal against an order under sub-section (2-B) or sub-section (3) of section 4-A or a decision given under

section 35, or an order granting or refusing to grant an eligibility certificate within the meaning of clause (d) of sub-section (2) of section 4-A shall be filed before the President and shall be heard and disposed of by a bench of three members."

Amendment of section 10-B

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

Amendment of section 12-A

26. In section 12-A of the principal Act, in sub-section (2), in clause (a) for the words "purchase tax", wherever occurring, the words "trade tax on purchase of goods" shall be substituted.

Amendment of section 13

27. In section 13 of the principal Act, in sub-section (7), for the words "mutatis mutandis" the words "as far as may be" shall be substituted.

Amendment of section 13-A

28. In section 13-A of the principal Act, in sub-section (6), in the proviso for the words "Assistant Commissioner of Sales Tax," the words "Assistant Commissioner" shall be substituted.

Amendment of section 14

29. In section 14 of the principal Act, in sub-section (2), for clause (g) the following clause shall be substituted, namely :—

"(g) demands or charges on the sale or purchase of any goods any tax not due under the provisions of this Act; or"

Amendment of section 15

30. In section 15 of the principal Act, —

(a) for the words "prescribed authority" the words "assessing authority" shall be substituted;

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

"(bb) where the offence consists of import or transport or abetment to import or transport of any goods in contravention of the provisions of section 28-A, a sum of money not less than the amount of tax involved under any of the provisions of this Act but not more than three times of the amount of such tax or forty per cent of the value of goods involved whichever is higher;"

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

"Explanation—For the purposes of this section the assessing authority includes an officer not below the rank of Trade Tax Officer, Grade II posted at a checkpoint."

Amendment of section 15-A

31. In section 15-A of the principal Act, in sub-section (1)—

(a) in clause (q) for the words "transit pass" the words "authorisation for transit of goods" shall be substituted;

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

"(qq) realises any amount as trade tax on sale or purchase of goods or any amount in lieu of such tax by giving it any different name or colour in contravention of the provisions of sub-section (2) of section 8-A; or";

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

"(ix) in a case referred to in clause (o) or clause (q) a sum not exceeding forty per cent of the value of goods involved or three times of the tax leviable on such goods under any of the provisions of this Act, whichever is higher.";

(d) In the Explanation, for the words "Assistant Sales Tax Officer" the words "Trade Tax Officer Grade II" shall be substituted.

Amendment of section 21

32. In section 21 of the principal Act,—

(a) in sub-section (2),—

(i) for the words "four years from the end of such year" the words "three years from the end of such year or March 31, 1996, whichever is later", shall be substituted;

(ii) in the first proviso, for the words "on being satisfied on the basis of reasons recorded by the assessing authority" the words "on his own or on the basis of reasons recorded by the assessing authority, is satisfied," shall be substituted and be deemed to have been substituted on February 19, 1991;

(iii) after the second proviso, the following provisos shall be inserted, namely :

"Provided also that if the eligibility certificate granted under section 4-A has been amended or cancelled by the Commissioner under sub-section (3) of section 4-A the order of assessment or re-assessment may be made within one year from the date of receipt by the assessing authority of the copy of the order amending or cancelling the aforesaid certificate or by March 31, 1995, whichever is later;

Provided also that the assessment or re-assessment for the assessment year 1989-90 may be made by March 31, 1995.;"

(b) for sub-section (5), the following sub-section shall be substituted, namely :—

"(5) If an order of assessment or re-assessment for any assessment year is set aside under section 30, a fresh order of assessment, or re-assessment for that year may be made within six months from the date on which such earlier order was set aside.;"

(c) for sub-section (6) the following sub-section shall be substituted, namely :—

"(6) Where the proceedings for assessment or re-assessment for any assessment year remains stayed under the orders 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 the stay, shall be excluded in computing the period of limitation provided in this section :

Provided that if in so computing, the period of limitation comes to less than six months, such assessment or re-assessment may be made within six months from the date of receipt by the assessing authority of the order vacating the stay."

33. In section 28-A of principal Act, in sub-section (1), for the words "liable to tax under this Act" the words "other than the goods exempt under clause (a) of section 4" shall be substituted.

Amendment of section 28-A

34. In section 28-B, of the principal Act,—

(a) in the marginal heading for the words "transit pass" the words "authorisation for transit of goods" shall be substituted;

Amendment of section 28-B

(b) for the words "a transit pass", the words "an authorisation for transit of goods" shall be substituted.

35. In section 29-A of the principal Act, in sub-section (3), the words "in such form as may be prescribed" shall be omitted.

Amendment of section 29-A

36. In section 30 of the principal Act,—

(a) for the marginal heading, the following marginal heading shall be substituted, namely :—

Amendment of section 30

"Power to set aside an order of assessment or an order in appeal";

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

"(3) If a dealer is granted an eligibility certificate under section 4-A for the period for which an order of assessment or re-assessment or an order in appeal has been passed prior to the grant of eligibility certificate, such order may be set aside either on its own or on the application of the dealer, by assessing or appellate authority having jurisdiction within one year of the receipt by him of the copy of the order granting such eligibility certificate or March 31, 1995, whichever is later, and a fresh order may be passed according to law :

Provided that where the application under this sub-section has been made by the dealer within the period aforesaid, it may be disposed of even beyond such period."

- Amendment in Schedule** §37. In the Schedule to the principal Act, *after entry 76* the following entry shall be *inserted*, and be deemed to have been *inserted* with effect from July 20, 1994, namely:—  
 “77. Petroleum-based oils.”
- Amendment of notifications** 38. (1) Notification no. ST-2-949/XI-9(207)-93-U.P. Act-XV-48-Order-93, dated May 12, 1993 shall be deemed to have come into force on April 1, 1993;  
 (2) Notification no. ST-2-1585/XI-9(50)-93-U. P. Act-XV-48-Order-93, dated May 12, 1993 shall be deemed to have come into force on April 1, 1993;  
 (3) In notification no. ST-2-601/XI-9(60)-92-U. P. Act-XV-48-Order-94, dated February 28, 1994 for the words and figures “from March 1, 1994” the words and figures “from September 1, 1987” shall be *substituted* and be deemed always to have been *substituted*.  
 (4) In notification no. ST-2-602/XI-9(60)-92—U. P. Act-XV-48-Order-94, dated February 28, 1994 for the words and figures “from March 1, 1994” the words and figures “from September 1, 1987” shall be *substituted* and be deemed always to have been *substituted*.  
 (5) In notification no. ST-2-603/XI-9(124)-90—U. P. Act-XV-48-Order-94, dated February 28, 1994 for the words “with immediate effect” the words and figures “with effect from April 1, 1993” shall be *substituted* and be deemed always to have been *substituted*.  
 (6) Notification no. ST-2-801/XI-9 (604)-93-U.P. Act-XV-48-Order-94, dated March 10, 1994 shall be deemed to have come into force on April 27, 1993.  
 (7) Notification no. TT-2-2059/XI-7 (42)-86-U.P. Act-XV-48-Order-94, dated June 18, 1994 shall be deemed to have come into force on November 4, 1993.
- Validation** 39. (1) Notwithstanding anything in any judgment, decree or order of any court or authority, any notification issued or anything done or any action taken before the commencement of this section which conforms to the provisions of the principal Act as amended by this Act shall be deemed to be and always to have been valid and lawful as if the provisions of this Act were in force at all material times.  
 (2) Where before the commencement of this section any authority or court, in any proceeding made any assessment, levy or collection of any tax or passed any order imposing any penalty or making any other demand under the principal Act, or passed any order modifying, setting aside or quashing (wholly or in part), such assessment, levy, collection, penalty or demand and such assessment or other order becomes inconsistent with the provisions of the principal Act as amended by this Act then, subject to the provisions of sub-section (3), any party to the proceeding or the Commissioner of Trade Tax may by September 30, 1995, make an application to such authority or Court for review of the assessment or order and thereupon such authority or Court may review the proceeding make such order, varying or revising the order previously made, as may be necessary to give effect to the provisions of the principal Act as amended by this Act.  
 (3) The assessing, appellate or revising authority, as the case may be, may within the period of one year from the commencement of this section or within the period specified in section 22 of the principal Act, whichever expires later, make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act:  
 Provided that no rectification which has the effect of enhancing the assessment, penalty or other dues, shall be made unless the authority concerned has given notice to the dealer or person concerned of his intention to do so and has allowed him a reasonable opportunity of being heard.
- Construction** 40. (1) On and from the date of commencement of the Uttar Pradesh Sales Tax (Amendment) Act, 1995, any reference to the sales tax or the purchase tax in any rules, regulations, bye-laws, orders, statutory instruments, or in any other law for the time being in force, or in any document or proceeding shall be construed as reference to the trade tax.

(2) Commencement of the Act referred to in sub-section (1) shall not affect any liability of any tax, penalty or other dues incurred or any right accrued before the date of such commencement, and proceedings pending on the said date before any officer, authority, Tribunal or Court and all proceedings instituted after the said date and relating to any such liability or right as aforesaid shall be continued and disposed off, or instituted or disposed off, as the case may be, under the provisions of the principal Act as amended by the aforesaid Act.

(3) The Commissioner of Sales Tax, an Additional Commissioner, a Joint Commissioner, a Deputy Commissioner or an Assistant Commissioner of Sales Tax, or a Sales Tax Officer, or a Sales Tax Officer--Grade-II, or the President or member of a Sales Tax Tribunal, appointed prior to the commencement referred to in sub-section (1), shall on such commencement be deemed to be the Commissioner of Trade Tax, an Additional Commissioner, a Joint Commissioner, a Deputy Commissioner, or an Assistant Commissioner of Trade Tax, or a Trade Tax Officer, or a Trade Tax Officer--Grade-II, the President or member of the Trade Tax Tribunal as the case may be.

(4) Any appointment, including those referred to in sub-section (3) or any declaration, rule, regulation, scheme, or form made or any notification, notice, certificate, order or direction issued or any licence, exemption, permission or registration granted prior to the commencement referred to in sub-section (1) shall continue in force until modified repealed, cancelled or superseded by any appointment, declaration, rule, regulation, scheme, form, notification, notice, certificate, order, direction, licence, exemption, permission or registration, as the case may be, made, issued or granted under the principal Act as amended by the aforesaid Act.

(5) The assessing, appellate or revising authority, as the case may be, may within the period of one year from the commencement of this Act or within the period specified in section 22 of the principal Act, whichever expires later, make any rectification in any order passed by it where such rectification becomes necessary in consequence of the amendment of the principal Act or of the notifications issued thereunder by this Act.

Provided that no rectification which has the effect of enhancing the assessment, penalty or other dues, shall be made unless the authority has given to the dealer a reasonable opportunity of being heard.

U. P.  
Ordinance  
No. 16 of  
1995

41. (1) The Uttar Pradesh Sales Tax (Amendment) Ordinance, 1995 is hereby repealed.

Repeat and  
Saving

U. P. Ord.  
inance no. 7  
of 1994

(2) Notwithstanding such repeal anything done or any action taken under the provisions of the principal Act as amended by the Ordinance referred to in sub-section (1) or by the Uttar Pradesh Sales Tax (Amendment) Ordinance, 1994 or by the Uttar Pradesh Sales Tax (Amendment) (Second) Ordinance, 1994 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.

U. P. Ord.  
inance no. 21  
of 1994

By order,  
N. K. NARANG,  
Pramukh Sachiv.