



The Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 1965
Act 3 of 1965

Keyword(s):

The Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961

Amendments appended: 1 of 1971, 24 of 1974, 44 of 1976, 13 of 1989, 6 of 1990, 27 of 1995, 5 of 2006

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**THE UTTAR PRADESH SUGARCANE (PURCHASE TAX)
(AMENDMENT) ACT, 1965***

(U. P. ACT NO. III OF 1965)

†[*Authoritative English Text of the Uttar Pradesh Ganna
(Kraya-Kar) (Sanshodhan) Adhiniyam, 1965.*]

AN
ACT

P. further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act,
1961.

IX
of
1961

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

1. This Act may be called the Uttar Pradesh Sugarcane
(Purchase Tax) (Amendment) Act, 1965.

2. In sub-section (1) of section 3 of the Uttar Pradesh
Sugarcane (Purchase Tax) Act, 1961—

(i) in clause (a) for the words “naye Paise” the word
“Paise” shall be substituted ; and

(ii) in clause (b) for the words “twenty-five Naye Paise
per quintal”, the words “fifty Paise per quintal” shall be
substituted.

3. (1) The Uttar Pradesh Sugarcane (Purchase Tax)
(Amendment) Ordinance, 1965 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any
action taken under the said Ordinance shall be deemed to have
been done or taken under this Act as if this Act had commenced
on the seventh day of January, 1965.

*(For statement of Objects and Reasons, please see *Uttar Pradesh
Gazette (Extraordinary)*, dated February 23, 1965.)

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on Feb-
ruary 19, 1965 and by the Uttar Pradesh Legislative Council on March 3,
1965.)

†(Received the Assent of the Governor on March 12, 1965 under Article
200 of the Constitution of India and was published in the *Uttar Pradesh
Gazette (Extraordinary)*, dated March 19, 1965.)

Short title.

Amendment of
section 3 of
U. P. Act no. IX
of 1961.

Repeal of U. P.
Ordinance no. II
of 1965.



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उत्तर प्रदेश गन्ना (क्रय-कर) (संशोधन) अधिनियम, 1970

(उत्तर प्रदेश अधिनियम संख्या 1, 1971)

उत्तर प्रदेश विधान सभा ने दिनांक 14 दिसम्बर, 1970 ई० तथा उत्तर प्रदेश विधान परिषद् क 17 दिसम्बर, 1970 ई० की बैठक में स्वीकृत किया।

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

उत्तर प्रदेश गन्ना (क्रय-कर) अधिनियम, 1961 में संशोधन के लिये

उत्तर प्रदेश अधि-
नियम संख्या
9, 1961

अधिनियम

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

1—(1) यह अधिनियम उत्तर प्रदेश गन्ना (क्रय-कर) (संशोधन) अधिनियम, 1970 प्रकाशित किया गया।

संक्षिप्त नाम
तथा प्रारम्भ

(2) यह 11 अगस्त, 1970 को प्रवृत्त हुआ समझा जायेगा।

2—उत्तर प्रदेश गन्ना (क्रय-कर) अधिनियम, 1961, जिसे आगे मूल अधिनियम कहा गया है रा 3 में—

उत्तर प्रदेश अधि-
नियम संख्या 9,
1961 की धारा
3 का संशोधन

(1) उपधारा (3) में—

(क) अंक तथा शब्द “6 प्रतिशत” के स्थान पर शब्द “12 प्रतिशत” रख दिये जायें;

(ख) अन्त में, निम्नलिखित स्पष्टीकरण बढ़ा दिया जाय और सदैव से बढ़ाया गया समझा जाय, अर्थात्—

“स्पष्टीकरण—इस उपधारा के अधीन देय ब्याज, भले ही ऐसे ब्याज के निर्धारण, ण या मांग का कोई आदेश या नोटिस किसी प्राधिकारी द्वारा दिया गया या जारी किया गया वसूल किया जा सकेगा।”;

(2) उपधारा (5) में शब्द, अंक तथा कोष्ठक “इस अधिनियम के अधीन कर ण के आदेश या उपधारा (3) के अधीन ब्याज की मांग या उपधारा (4) के अधीन दंड के से क्षुब्ध कोई व्यक्ति”, के स्थान पर, शब्द, अंक तथा कोष्ठक “इस अधिनियम के अधीन निर्धारण के आदेश या उपधारा (4) के अधीन दंड के आरोपण के आदेश से क्षुब्ध कोई व्यक्ति, की उसे सूचना होने के तीस दिन के भीतर” रख दिये जायें और सदैव से रखे गये समझे जायें।

3—किसी न्यायालय के किसी प्रतिकूल निर्णय, डिन्नी या आदेश के होते हुये भी, मूल नियम की धारा 3 की उपधारा (3) के अधीन देय किसी ब्याज की वसूली के लिये किया गया कोई आ की गई कार्यवाही वैध और सदैव से वैध रही समझी जायेगी मानो इस अधिनियम की धारा 2 के 1) (ख) व (2) के उपबन्ध सभी सारवान समयों पर प्रवृत्त थे, और तदनुसार ऐसे ब्याज की के लिये कोई भी कार्यवाही, ऐसी कार्यवाही प्रारम्भ किये जाने के पूर्व ऐसे ब्याज के निर्धारण, ण या मांग के किसी आदेश या नोटिस के न होने के कारण न तो अवैध समझी जायगी और न प्रवैध होगी।

4—उत्तर प्रदेश कर तथा शुल्क विधि (संशोधन) अध्यादेश, 1970 का अध्याय 5 एतद्वारा न किया जाता है।

वैधीकरण

विधान प्रकाशन
(राजकीय प्रकाशन)
उत्तर प्रदेश, लखनऊ

उत्तर प्रदेश
अध्यादेश, संख्या
14, 1970 के
अध्याय 5 का
निरसन

(उद्देश्य और कारणों के विवरण के लिए कृपया 14 दिसम्बर, 1970 का सरकारी असाधारण देखिए)

Colo . 3

**THE UTTAR PRADESH SUGARCANE (PURCHASE TAX)
(AMENDMENT) ACT, 1974**

[U. P. ACT NO. 24 OF 1974]

[*Authoritative English Text of the Uttar Pradesh Ganna (Kraya Kar)
(Sanshodhan) Adhiniyam, 1974]

AN
ACT

further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961, with a view to providing for the creation of two special funds, one earmarked for sugarcane research and development and the other for rehabilitation, modernisation and establishment of sugar factories in Uttar Pradesh.

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

1. (1) This Act may be called the Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 1974.

Short title and commencement.

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

2. In section 3 of the U. P. Sugarcane (Purchase Tax) Act, 1961, hereinafter referred to as the principal Act :—

Amendment of section 3 of U. P. Act IX of 1961.

(a) in sub-section (1), in clause (a), for the words "sixty-seven paise", the words "one rupee" shall be substituted;

(b) after sub-section (9) the following sub-sections shall be inserted, namely :—

"(10) At the beginning of each financial year, after due appropriation has been made by law, the State Government shall withdraw from and out of the Consolidated Fund of the State an amount equivalent to the proceeds of the tax levied under clause (a) of sub-section (1), to the extent that the rate of tax exceeds sixty paise per quintal of sugarcane, recovered by it during the preceding financial year, and place it to the credit of the two separate funds named below in the following proportions, namely :—

(a) one-third share to the credit of the Uttar Pradesh Sugarcane Research and Development Fund, and

(b) two-third share to the credit of the Uttar Pradesh Sugar Factories Rehabilitation, Modernisation and Establishment Fund.

(11) The Credit of the proceeds referred to in sub-section (10) to the two separate funds referred to in that sub-section shall be an expenditure charged on the Consolidated Fund of the State.

(12) The maintenance and the operation of the said two funds shall be vested in a Committee to be called the Uttar Pradesh Sugar Special Funds Committee, consisting of the following persons, namely :—

(a) the Secretary to the State Government in the Sugar Industry Department, who shall be the Convener, of the Committee;

(b) the Chairman of the U. P. State Sugar Corporation Limited;

(c) the Cane Commissioner, Uttar Pradesh.

(13) The Committee referred to in sub-section (12) shall be a body corporate with perpetual succession, and may sue and be sued by the said name, and shall have power to invest moneys belonging to the funds in such manner as it deems fit and to spend them on the objects indicated in the respective names of the funds."

*(For Statement of Objects and Reasons, please see Uttar Pradesh Gazette Extraordinary, dated July 10, 1974.)

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on July 17, 1974 and by the Uttar Pradesh Legislative Council on August 7, 1974.)

(Received the Assent of the Governor on August 13, 1974, under Article 200 of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated August 13, 1974.)

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THE UTTAR PRADESH SUGARCANE (PURCHASE TAX),
(AMENDMENT) ACT, 1976

[U. P. ACT NO. 44 OF 1976]

[Authoritative English Text of the Uttar Pradesh Ganna (Krayakar)
(Sanshodhan) Adhiniyam, 1976]

AN
ACT

further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961

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

1. This Act may be called the Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 1976.

Short title.

2. In section 7 of the U. P. Sugarcane (Purchase Tax) Act, 1961, after sub-section (1), the following sub-section shall be inserted, namely :—

Amendment of section 7 of U. P. Act no. 9 of 1961.

“(1-A) Without prejudice to any other remedy provided by this Act, the power conferred on the Sugar Commissioner by sub-clause (iii) of clause (b) of sub-section (1) may also be exercised in case the unit is being worked without the tax due under this Act being paid.”

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

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on November 10, 1976 and by the Uttar Pradesh Legislative Council on November 10, 1976,

(Received the Assent of the Governor on November 19, 1976 under article 200 of the Constitution of India and was published in Part I (a) of the Legislative Supplement of the *Uttar Pradesh Gazette Extraordinary*, dated November 22, 1976).

विधान पत्रिका
(राजकीय प्रकाश)

PRICE 10 PAISE उत्तर प्रदेश, लखनऊ

Dated Lucknow, April 10, 1989

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 Ganna (Krya-Kar) (Sanshodhan) Adhiniyam, 1989 (Uttar Pradesh Adhiniyam Sankhya 13 of 1989) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 8, 1989.

**THE UTTAR PRADESH SUGARCANE (PURCHASE TAX)
(AMENDMENT) ACT, 1989**

(U.P. Act No 13 of 1989)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 1989.

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

Amendment of section 3 of U.P. Act no. IX of 1961

2. In section 3 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961, in sub-section (1), for clause (a), the following clause shall be substituted, namely:—

“(a) a factory at such rate not exceeding ten percent of the per quintal price of sugarcane, as the State Government may notify in this behalf, and”

By order,
NARAYAN DAS,
Sachiv.

Dated Lucknow, January 20, 1990

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 Ganna (Kraya-Kar) (Sanshodhan) Adhiniyam, 1990 (Uttar Pradesh Adhiniyam Sankhya 6 of 1990) as passed by the Uttar Pradesh Legislature and assented to by the Governor on January 20, 1990.

THE UTTAR PRADESH SUGARCANE (PURCHASE TAX)
(AMENDMENT) ACT, 1990

(U. P. ACT NO. 6 OF 1990)

(As passed by the Uttar Pradesh Legislature)

AN
ACT

Further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961.

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

Short title and
commencement

1. (1) This Act may be called the Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on October 7, 1989.

Amendment of
section 3 of U.P.
Act no. IX of
1961

2. In section 3 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961, in sub-section (1), for clause (b), the following clause shall be substituted, namely :—

“(b) a unit, at the rate of one rupee and fifty paise per quintal, or at such higher rate not exceeding ten percent of the per quintal price of sugarcane as the State Government may notify in this behalf.”

By order,
NARAYAN DAS,
Sachiv.

No. 1671 (2)/XVII-V-1-1(KA) 27-1995

Dated Lucknow, August 25, 1995

In pursuance of the provisions of clause (3) of Article 343 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Ganna (Kraya-Kar) (Sanshodhan) Adhiniyam, 1995 (Uttar Pradesh Adhiniyam Sankhya 27 of 1995) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 25, 1995.

THE UTTAR PRADESH SUGARCANE (PURCHASE TAX) (AMENDMENT) ACT, 1995

(U. P. ACT NO. 27 OF 1995)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961.

It is HEREBY enacted in the Forty-sixth year of the Republic of India as follows :—

1. (1) This Act may be called the Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 1995.

Short title and commencement

(2) It shall be deemed to have come into force on April 21, 1995.

2. In section 3 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961, hereinafter referred to as principal Act, —

Amendment of section 3 of U. P. Act no. IX of 1961

(i) for sub-section (10), the following sub-section shall be substituted, namely:—

“(10) At the beginning of each financial year, after due appropriation has been made by law, the State Government shall withdraw from and out of the Consolidated Fund of the State an amount equivalent to fifty per cent of the proceeds of the tax levied under clause (a) of sub-section (1) recovered by it during the preceding financial year and place the amount so withdrawn to the credit of the four separate funds named below in the following proportions, namely :—

(a) thirty six per cent to the Uttar Pradesh Sugarcane Research and Development Fund ;

(b) twenty four per cent to the Uttar Pradesh Sugar Factories Rehabilitation, Modernisation and Establishment Fund ;

(c) thirty per cent to the Uttar Pradesh Loan Assistance for Payment of Sugarcane Price Fund ;

Provided that the aggregate amount to be placed at the credit of this Fund shall not exceed rupees fifteen crores and any amount beyond that available shall instead be credited to the Funds mentioned in clauses (a) and (b) in the proportion of sixty per cent and forty per cent respectively;

(d) ten per cent to the Kalyan Nidhi.”;

(ii) for sub-section (12) the following sub-section shall be substituted, namely :—

“(12) The maintenance and the operation of the said four Funds shall be vested in a Committee, to be called the Uttar Pradesh Sugar Special Funds Committee, consisting of the following persons, namely:—

(a) the Secretary to the State Government in the Sugar Industry Department, who shall be the Chairman and convenor of the Committee ;

(b) the Cane Commissioner, Uttar Pradesh ;

(c) the Secretary to the State Government in the Finance Department or his nominee not below the rank of Joint Secretary.”;

(iii) for sub-section (13), the following sub-section shall be *substituted*, namely :—

“(13) The Committee referred to in sub-section (12) shall be a body corporate and shall have the power to,—

(i) invest moneys belonging to the Funds in such manner as it deems fit and to spend them on the objects indicated in the respective names of the Funds ; and

(ii) transfer moneys from one Fund to another with the condition that such Fund shall be replenished by retransferring the moneys from the Fund it was transferred to.”

Repeal and savings

3. (1) The Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Ordinance, 1995 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the Ordinance referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act, as if the provisions of this Act were in force at all material times.

U. P.
Ordinance
no.20 of
1995

By order,
N. K. NARANG,
Pramukh Sachiv.

No. 260/VII-V-1-1 (ka)-5-2006

Dated Lucknow, March 17, 2006

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 Ganna (Kraya Kar) (Sanshodhan) Adhiniyam, 2006 (Uttar Pradesh Adhiniyam Sankhya 5 of 2006) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 14, 2006.

THE UTTAR PRADESH SUGARCANE (PURCHASE TAX)

(AMENDMENT) ACT, 2006

(U.P. ACT NO. 5 OF 2006)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

further to amend the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961.

IT IS HEREBY enacted in the Fifty -seventh year of the Republic of India as follows :-

Short title

1. This Act may be called the Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Act, 2006.

2. In section 4 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 for sub-section (1) the following sub-section shall be *substituted*, namely :-

Amendment of section 4 of U.P. Act no. 9 of 1961

“No unit other than a unit comprising vertical crusher (Urdhwa Kolhu) or vertical power crusher (Urdhwa Shakti Chalit Kolhu) for manufacture or production of gur or rab by crushing sugarcane or a unit which has obtained a licence under the Uttar Pradesh Khandsari Sugar Manufactures Licensing Order, 1967, shall without obtaining a licence from the Sugar Commissioner, carry on or undertake any process connected with the manufacture or production of gur or rab :

Provided that a licence granted or renewed under the U.P. Sugarcane Cess Act, 1956, or purported to have been granted or renewed thereunder, shall be deemed to be a licence granted, or renewed, as the case may be, under this Act, for the period for which it was granted or renewed as if this Act had been in force during the aforesaid period and on all material dates.”

STATEMENTS OF OBJECTS AND REASONS

The manufacture or production of *Gur or Rab* by crushing sugarcane is being done by small farmers and small cottage industries by the help of vertical crusher (Urdhwa Kolhu) or vertical power crusher (Urdhwa Shakti Chalit Kolhu). Such small farmers and small cottage industry owners have to face difficulties in obtaining licence under the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961. It has, therefore, been decided to amend the said Act to exempt the said units from obtaining licences.

The Uttar Pradesh Sugarcane (Purchase Tax) (Amendment) Bill, 2006 is introduced accordingly:

By order,

RAM HARI VIJAY TRIPATHI,

Pramukh Sachiv.

No. 1693(2)/LXXIX-V-1-08-1(Ka)-17-2008

Dated Lucknow, August 29, 2008

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Ganna Vidhi (Sanshodhan) Adhiniyam, 2008 (Uttar Pradesh Adhiniyam Sankhya 23 of 2008) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 27, 2008.

THE UTTAR PRADESH SUGARCANE LAWS (AMENDMENT) ACT, 2008

(U.P. ACT NO. 23 OF 2008)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1953 and the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961.

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

CHAPTER-I

Preliminary

Short title

1. This Act may be called the Uttar Pradesh Sugarcane Laws (Amendment) Act, 2008.

CHAPTER-II

Amendment of the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1953

Amendment of
section 2 of U.P.
Act no. 24 of 1953

2. In section 2 of the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1953 hereinafter in this Chapter referred to as the principal Act,—

(a) after clause (i) the following clause shall be inserted, namely :-

(i-i) "Ethanol" means anhydrous ethyl alcohol of minimum 99 percentage strength, produced directly either from sugarcane juice or B-Heavy molasses or both.

Explanation :— When a sugar factory produces ethanol directly from sugarcane juice of B-Heavy molasses, the recovery rate in case of such sugar factory shall be determined by considering every six hundred litres of ethanol so produced as equivalent to one ton production of sugar.

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

“(j) ‘Factory’ means any premises including the precincts thereof wherein twenty or more workers are working or on any day during the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar by means of vacuum pan process or ethanol either directly from sugarcane juice or molasses, including B-Heavy molasses, or both as the case may be, is being carried on or is ordinarily carried on with the aid of mechanical power.”

3. In section 17 of the principal Act in sub-section (5), in clause (a) for the words “on the security of sugar” the words “on the security of sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)” shall be substituted.

Amendment of
section 17

CHAPTER-III

Amendment of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961

4. In section 3-A of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961, hereinafter in this chapter referred to as the principal Act,—

Amendment of
section 3-A of
U.P. Act no. 9 of
1961

(a) in sub-section (1), in the first and second provisos for the word “sugar” wherever occurring the words “sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)” shall be substituted.

(b) in sub-section (2) for the words “per bag of sugar” wherever occurring, the words “per bag of sugar or per sixty litres of ethanol (directly produced from the sugarcane juice or B-Heavy molasses)” shall be substituted.

(c) for sub-section (3) the following sub-section shall be substituted, namely :—

“(3) At the end of crushing season or as the case may be, immediately after the closure of the factory for the crushing season the assessing authority shall workout and specify a revised rate of payment per bag of sugar or per 60 liters of ethanol (directly produced from the sugarcane juice or B-Heavy molasses) by taking into account the quantity of sugarcane purchased for the factory and the sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses) produced in the factory during the current crushing season, and where the rate is reduced or increased on such revision, the excess paid or the shortfall, as the case may be, shall be spread over the remaining stock of the said sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses), and the amount to be paid before removal of each such remaining bag of sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses) be refixed accordingly, and if no such sugar or ethanol remains in stock then the owner shall be entitled to a refund or pay the balance, as the case may be.”

(d) in sub-section (4) for the word "sugar" wherever occurring, the words "sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.

(e) in sub-section (5) for clause (b) the following clause shall be substituted, namely :-

"(b) sub-section (4) of that section shall apply with the modification that where the assessing authority is satisfied that the owner of a factory has removed or caused to be removed any sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses) in contravention of the provision of this section or has failed to account fully for the sugar produced or ethanol (directly produced from the sugarcane Juice or B-Heavy molasses) in the factory or deposited by him under the first proviso to sub-section (1) the person liable to pay the tax shall in addition to the amount payable under sub-section (1) in respect of the quantity of sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses) so removed or unaccounted for, be also liable to pay by way of penalty a further sum not exceeding one hundred percent of the sum so payable."

Amendment of
section 8

5. In section 8 of the principal Act, in the proviso for the words "any sugar" the words "any sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

Several Countries of the world are successfully blending ethanol in Petrol. The Government of India has made 5% ethanol blending in petrol. During experiments and researches it has been proved that approximately 25% of ethanol can successfully be blended in petrol. With a view to increasing the availability of ethanol, the Government of India has amended the Cane (Control) Order, 1966 and thereby permitted the sugar factories to produce ethanol directly from sugarcane juice or B-Heavy molasses.

The Uttar Pradesh is a prominent State in producing sugarcane and sugar, even though several sugar factories could not make payment of cane price timely which makes cane growers aggressive. Under the above circumstances it has become necessary to permit the sugar factories of the State to produce ethanol directly from sugarcane juice or B-Heavy molasses to improve economic condition thereof so that they may become enable to make payment of cane price timely.

It has therefore, been decided to amend the Uttar Pradesh Cane (Regulation of Supply and Purchase) Act, 1953 and the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 to provide for authorising sugar factories in the State to produce ethanol directly from sugarcane Juice or B-Heavy molasses.

The Uttar Pradesh Sugarcane Laws (Amendment) Bill, 2008 is introduced accordingly.

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

पी० एस० यू० पी०-ए० पी० 476, राजपत्र (हि०)-(1051)-2008-597 प्रतियां-(कम्प्यूटर/टी०/आफसेट)।
पी०एस०यू०पी०-ए०पी० 107 सा विधायी-(1052)-2008-850 प्रतियां (कम्प्यूटर/टी०/आफसेट)।