



**The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation
(Amendment) Act, 1976**

Act 8 of 1976

Keyword(s):

Motor Spirit, Diesel Oil, Purchase of Alcohol, Taxation

**Amendments appended: 8 of 1978, 6 of 1986, 16 of 1987, 6 of 1989, 11 of 1994,
17 of 1998, 24 of 2000, 7 of 2005**

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विधान पुस्तकालय

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1976

राजकीय प्रकाशन
उत्तर प्रदेश, लखनऊ

[U. P. Act no. 8 of 1976]

(Authoritative English text of the Uttar Pradesh Motor Spirit Diesel Oil Tatha Alcohol Bikri Karadhan (Sanshodhan) Adhiniyam, 1976)

L. A.
15/76-1
Cop. 1

AN ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 and to validate certain taxes levied thereunder.

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 Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1976.

Short title.

2. In the preamble of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, for the words "sales of motor spirit, diesel oil and alcohol" the words "sales or purchase of motor spirit, diesel oil and alcohol" shall be substituted and be deemed to have been substituted with effect from April 23, 1974.

Amendment of the preamble.

3. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 for sub-section (1) the following sub-sections shall be substituted and be deemed to have been substituted with effect from April 23, 1974, namely :-

Amendment of section 3 of U. P Act 1 of 1939.

"(1) There shall be levied with effect from May 2, 1974-

(a) on the first sale of motor spirit or diesel oil in the State, a tax at the rate of 25 paise per litre in the case of motor spirit and 10 paise per litre in the case of diesel oil, and such tax shall be payable in the prescribed manner by the dealer effecting such sale ;

(b) at the point of first purchase of alcohol in the State, a tax at the rate of 40 paise per litre for the first million litres and at the rate of 20 paise per litre for the remainder, payable by the purchaser, and which shall be collected and paid in the prescribed manner to the State Government :

Provided that any sale of motor spirit or diesel oil by a dealer which is the first sale thereof in the State on or after May 2, 1974, shall, for the purposes of this sub-section, be deemed to be the first sale thereof in the State, notwithstanding that it may have been the subject of any other transaction of sale within the State before the said date."

(For Statement of Objects and Reasons, please see Uttar Pradesh Gazette (Extraordinary dated April 5, 1976).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on April 2, 1976 and by the Uttar Pradesh Legislative Council on April 7, 1976).

(Received the Assent of the Governor on April 16, 1976 under Article 200, of the Constitution of India and was published in the Uttar Pradesh Gazette Extraordinary, dated April 17, 1976).

PRICE 10 PAISE

उत्तर प्रदेश मोटर स्प्रिट, डीजल आयल तथा अल्कोहल बिक्री कराधान
(संशोधन) अधिनियम, 1978

[उत्तर प्रदेश अधिनियम संख्या 8, 1978]

(उत्तर प्रदेश सभा ने दिनांक 12 अप्रैल, 1978 ई० तथा उत्तर प्रदेश विधान परिषद् ने दिनांक 19 अप्रैल, 1978 ई० की बैठक में स्वीकृत किया।)

['भारत का संविधान' के अनुच्छेद 200 के अन्तर्गत राज्यपाल ने दिनांक 24 अप्रैल, 1978 ई० को अनुमति प्रदान की तथा उत्तर प्रदेशीय असाधारण गजट के विधायी परिशिष्ट के भाग 1-खण्ड (क) में दिनांक 25 अप्रैल, 1978 ई० को प्रकाशित हुआ।]

संयुक्त प्रान्त मोटर स्प्रिट, डीजल आयल तथा अल्कोहल बिक्री कराधान अधिनियम, 1939 का अग्रतर संशोधन करने के लिए

अधिनियम

भारत गणराज्य के उत्तीसवें वर्ष में निम्नलिखित अधिनियम बनाया जाता है—

1—(1) यह अधिनियम उत्तर प्रदेश मोटर स्प्रिट, डीजल आयल तथा अल्कोहल बिक्री कराधान (संशोधन) अधिनियम, 1978 कहा जायगा।

(2) इसे 1 फरवरी, 1978 से प्रवृत्त समझा जायगा।

2—संयुक्त प्रांत मोटर स्प्रिट, डीजल आयल तथा अल्कोहल बिक्री कराधान अधिनियम, 1939 की, जिसे आगे मूल अधिनियम कहा गया है, धारा 3 में, उपधारा (1) के स्थान पर निम्नलिखित उपधारा रख दी जायगी, अर्थात् :—

“(1) (क) राज्य में मोटर स्प्रिट की प्रथम बिक्री पर विक्रय-मूल्य पर आठ प्रतिशत की दर से कर आरोपित किया जायगा और ऐसे कर का भुगतान ऐसी बिक्री करने वाले व्यापारी द्वारा राज्य सरकार को नियत रीति से किया जायगा ;

(ख) राज्य में डीजल आयल की प्रथम बिक्री पर विक्रय मूल्य पर आठ प्रतिशत की दर से, तथा राज्य सरकार द्वारा इस निमित्त अधिसूचित दिनांक से बारह प्रतिशत की दर से, कर आरोपित किया जायगा, और ऐसे कर का भुगतान ऐसी बिक्री करने वाले व्यापारी द्वारा राज्य सरकार को नियत रीति से किया जायगा ;

(ग) राज्य में अल्कोहल के प्रथम क्रय पर प्रथम दस लाख लीटर के लिए 40 पैसे प्रति लीटर की दर से और शेष के लिए 20 पैसे प्रति लीटर की दर से कर आरोपित किया जायगा, जो क्रेता द्वारा देय होगा और ऐसे कर का संग्रह और भुगतान नियत रीति से राज्य सरकार को किया जायगा।”

3—मूल अधिनियम की धारा 13 में, उपधारा (1) में, शब्द “जिसने इस अधिनियम” के पश्चात् शब्द “या इसके अधीन बनाये गये नियमों” बढ़ा दिये जायेंगे।

4—मूल अधिनियम की धारा 14-ख में, शब्द और अंक “दण्ड प्रक्रिया संहिता, 1898 के अध्याय 22” के स्थान पर शब्द और अंक “दण्ड प्रक्रिया संहिता, 1973 के अध्याय 21” रख दिये जायेंगे।

5—(1) उत्तर प्रदेश मोटर स्प्रिट, डीजल आयल तथा अल्कोहल बिक्री कराधान (संशोधन) अधिनियम, 1978 एतद्द्वारा निरसित किया जाता है।

(2) ऐसे निरसन के होते हुए भी, उपधारा (1) में निर्दिष्ट अध्यादेश द्वारा यथा संशोधित मूल अधिनियम के अधीन कृत कोई कार्य या कार्यवाही इस अधिनियम द्वारा यथा संशोधित मूल अधिनियम के अधीन कृत कार्य या कार्यवाही समझी जायगी मानों यह अधिनियम सभी सारभूत समयों पर प्रवृत्त था।

(उद्देश्य और कारणों के विवरण के लिए कृपया दिनांक 28 मार्च, 1978 ई० का सरकारी असाधारण गजट के विधायी परिशिष्ट के भाग-3 खण्ड (क) देखिये।)

दिनांक 15/78/84
(राजकीय प्रकाशन)
उत्तर प्रदेश, लखनऊ

संक्षिप्त नाम और प्रारम्भ

संयुक्त प्रांत अधिनियम संख्या 1, 1939 की धारा 3 का संशोधन

धारा 13 का संशोधन

धारा 14-ख का संशोधन

निरसन और अपवाद

उत्तर प्रदेशीय अध्यादेश संख्या 2, सन् 1978

PRICE 10 PAISE

No. 660(2)/XVII-V-1-1 (KA) 4-1986

Dated Lucknow, March 19, 1986

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 Motor Spirit, Diesel Oil Tatha Alcohol Bikri-Karadhan (Sanshodhan) Adhiniyam, 1986 (Uttar Pradesh Adhiniyam Sankhya 6 of 1986) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 19, 1986.

**THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL
AND ALCOHOL TAXATION (AMENDMENT) ACT, 1986**

(U. P. ACT NO. 6 OF 1986)

[As passed by the U. P. Legislature]

AN
ACT

*further to amend the U. P. Sales of Motor Spirit, Diesel Oil and Alcohol
Taxation Act, 1939*

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

Short title and
commencement

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1986.
- (2) It shall be deemed to have come into force on December 1, 1985.

2. In section 3 of the U. P. Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, in subsection (1), in clause (a), for the words "eight per cent" the words "ten per cent" shall be substituted. Amendment of section 3 of U. P. Act no. 1 of 1939

Ordi-
no. 18
1985

3. (1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1985, 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 subsection (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,
S. N. SAHAY,
Sachiv.

179652

उत्तर प्रदेश
गजट
मा 18
1985

No. 1127(2)/XVII-V-1-1-(KA)15-1987

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 Motor Spirit, Diesel Oil, Tatha Alcohol, Bikri Karadhan (Sanshodhan) Adhinyam, 1987 (Uttar Pradesh Adhinyam Sankhya 16 of 1987) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 29, 1987:

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1987

(U. P. ACT no. 16 OF 1987)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

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 of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1987.

(2) It shall be deemed to have come into force on May 18, 1987.

Insertion of new section 13-A in U. P. Act no. 1 of 1939

2. After section 13 of the United Provinces Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, the following section shall be inserted, namely :

"13-A. The State Government may, by notification and subject to such conditions as it may think fit to prescribe, exempt any Government, person or body or association of persons, whether incorporated or not, wholly or partly from the operation of all or any of the provisions of this Act or all or any of the rules made thereunder.

Repeal and saving

3. (1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1987, 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. O.
Ordinance no.
of 1937

पारित
प्रदान
द्वारा

वाहिये

By order.

S. N. SAHAY,

Sachiv.

प्री ० एम ० यू ० पी ० - ए ० पी ० ११ मा ० (विधा ०) - (1781) - 1987 - 850 (संके ०) 1

No. 491(2)/XVII-V-1 - I(KA)-2-1989

Dated Lucknow, March 16, 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 Motor Spirit Diesel Oil Tatha Alcohol. Bikri-Karadhan (Sanshodhan) Adhiniyam, 1989 (Uttar Pradesh Adhiniyam Sankhya 6 of 1989) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 16, 1989.

**THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL
AND ALCOHOL TAXATION (AMENDMENT) ACT, 1989**

(U. P. Act No. 6 of 1989)

[As passed by the U. P. Legislature]

AN

ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

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

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1989.

(2) It shall be deemed to have come into force on November 3, 1988.

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter referred to as the principal Act, in sub-section (1), the following explanation shall be inserted at the end, namely:—

“Explanation—In this sub-section, the expression ‘first sale’ shall mean,—

(a) in case of dealers registered as Messrs Indian Oil Corporation Limited, Messrs Bharat Petroleum Corporation Limited, Messrs Hindustan Petroleum Corporation Limited and Messrs Indo-Burma

Short title and commencement

Amendment of section 3 of U.P. Act no. 1 of 1939

Petroleum Corporation Limited, the sale at the stage when such dealers make sale of motor spirit or diesel oil to a dealer other than the said dealers for the first time in the State of Uttar Pradesh; and

(b) in case of any other dealer who has not purchased the said goods from any of the dealers referred to by name in clause (a) of this explanation the sale at the stage at which such dealer sells motor spirit or diesel oil for the first time in the State of Uttar Pradesh."

U.P. Ordinance no. 16 of 1988

3. The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1988, 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, as amended by this Act, as if the provisions of this Act were in force at all material times.

By order,
NARAYAN DAS,
Sachiv.

Dated Lucknow, April 23, 1994

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 Motor Spirit, Diesel Oil Tatha Alcohol Bkri Karadhan (Sansodhan) Adhiniyam, 1994 (Uttar Pradesh Adhiniyam Sankhya 11 of 1994) as passed by the Uttar Pradesh Legislature and assented to by the Governor on April 22, 1994.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 1994

(U. P. Act No. 11 of 1994)

[As passed by the U. P. Legislature]

AN

ACT

Further to amend the U.P. Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

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

Short title

1. This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1994.

Amendment of section 3 of U. P. Act no. 1 of 1939

2. In section 3 of the U. P. Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, in sub-section (1),—

- (a) in clause (a), for the words "ten per cent" the words "fourteen per cent" shall be substituted;
- (b) in clause (b), for the words "eight per cent and from the date notified by the State Government for the purpose at the rate of twelve per cent" the words "sixteen per cent" shall be substituted.

By order,
N. K. NARANG,
Sachiv.

पी०एस०यू०पी०-ए० पी० 29 सा० वि०-191-1994-850 (मे०)।

Dated Lucknow, July 3, 1998

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil Tatha Alcohol Bikri Karadhan (Sanshodhan) Adhiniyam, 1998 (Uttar Pradesh Adhiniyam Sankhya 17 of 1998) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 3, 1998.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL
AND ALCOHOL TAXATION (AMENDMENT) ACT, 1998

[U. P. ACT NO. 17 OF 1998]

(As passed by the Uttar Pradesh Legislature)

AN

ACT

Further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 1998.

(2) It shall come in force at once.

Amendment of section 3 of U. P. Act no. 1 of 1939

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, in sub-section (1),—

(a) in clause (a) for the words "fourteen per cent" the words "twenty per cent" shall be substituted;

(b) in clause (b) for the words "sixteen per cent" the words "twenty per cent" shall be substituted.

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

Dated Lucknow, May 16, 2000

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit, Diesel Oil Tatha Alcohol Bikri Karadhan (Sanshodhan) Adhiniyam, 2000 (Uttar Pradesh Adhiniyam Sankhya 24 of 2000) as passed by the Uttar Pradesh Legislature and assented to by the Governor on May 16, 2000.

THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND ALCOHOL TAXATION (AMENDMENT) ACT, 2000

(U. P. ACT NO. 24 OF 2000)

[As passed by the Uttar Pradesh Legislature]

AN
ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

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

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on April 1, 2000.

Amendment of Section 3 of the U. P. Act no. 1 of 1939

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, after sub-section (2), the following sub-section shall be inserted, namely :—

“(3) Notwithstanding anything contained in clauses (a) and (b) of sub-section (1), no tax shall be levied or collected on the first sale of Motor Spirit or Diesel Oil in the State under this Act, if any tax is leviable on the sale of such goods under the Uttar Pradesh Trade Tax Act, 1948.”

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

No. 436(2)/VII-V-1-1(Ka)-8-2005

Dated Lucknow, March 22, 2005

IN pursuance of the provisions of clause (3) of article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Motor Spirit Diesel Oil Tatha Alcohol Bikri Karadhan (Sanshodhan) Adhiniyam, 2005 (Uttar Pradesh Adhiniyam Sankhya 7 of 2005) as passed by the Uttar Pradesh Legislature and assented to by the Governor on March 22, 2005.

**THE UTTAR PRADESH SALES OF MOTOR SPIRIT, DIESEL OIL AND
ALCOHOL TAXATION (AMENDMENT) ACT, 2005**

(U.P. Act No. 7 of 2005)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

further to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.

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

Short title

1. This Act may be called the Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Act, 2005.

Amendment of
section 3 of U.P.
Act no. 1 of 1939

2. In section 3 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, in sub-section (1) *for* clause (c) the following clause shall be *substituted*, namely:—

“(c) There shall be levied at the point of first purchase of alcohol other than alcoholic liquor for human consumption in the State a tax at the rate of eighty paise per litre, and such tax shall be collected and paid in the prescribed manner to the State Government.”

STATEMENT OF OBJECTS AND REASONS

With a view to augmenting the revenues of the State it has been decided to amend the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 (U. P. Act no. 1 of 1939) to provide for levying of tax in the State at the first purchase of alcohol other than alcoholic liquor for human consumption at the rate of eighty paise per litre instead of two level structure of eighty paise per litre for the first million litre and forty paise per litre for the remainder.

The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Bill, 2005 is introduced accordingly.

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