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SEPTEMBER 26, 2013 POSITIVELY

UTTAR PRADESH SARKAR
VIDHAYI ANUBHAG- 1
NO.1039 (2)/79-V-1-13-1(ka)16/2013
LUCKNOW:DATED: SEPTEMBER 26, 2013

NOTIFICATION
Miscellaneous

In pursuance of the provisions of clause (3) of article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Mulya Samvardhit Kar (Sanshodhan) Adhiniyam, 2013 (Uttar Pradesh Adhiniyam Sankhya 18 of 2013) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 25, 2013:-

(Here print the annexed)

By order,

S.K. Pandey,
Pramukh Sachiv.

No.1039 (3)/79-V-1-13-1(Ka)16/2013 of date

Copy forwarded for information and necessary action :-

1. Mukhya Mantri, Uttar Pradesh.
2. Mukhya Sachiv, Uttar Pradesh Shasan.
3. Pramukh Sachiv, Kar Evam Nibandhan Anubhag-2, Uttar Pradesh Shasan.
4. Pramukh Sachiv, Vidhan Sabha, Uttar Pradesh.
5. Pramukh Sachiv, Vidhan Parishad, Uttar Pradesh.
6. Soochna Nideshak, Uttar Pradesh.
7. Sri Rajyapal Ke Pramukh Sachiv, Uttar Pradesh.
8. Private Secretary to Secretary Legislative Department, Uttar Pradesh Shasan.
9. Vidhi Paramarshi Pustakalaya, Uttar Pradesh Sachivalaya.
10. Sansadiya Karya Anubhag-1
11. Bhasha Anubhag-5, Uttar Pradesh Sachivalaya.
12. Vidhayi Anubhag-2, Uttar Pradesh Sachivalaya

By order,

(Rajendra Kumar)
Vishesh Saachiv Evam
Upper Vidhi Paramarshi.

कलक

30-9-2013
(जावेद उस्मानी)
मुख्य सचिव,

उत्तर प्रदेश शासन

LA/PS/CTET/13
JS (D)
J.S. (Pm)

01-10-2013
(वीरेश कुमार)
प्रमुख सचिव

गिऊर कर एवं मनोरंजन कर विभाग
उत्तर प्रदेश शासन

80-2

01/10/13
Rajendra Kumar
Vishesh Saachiv Evam
Upper Vidhi Paramarshi

(U. P. Act no. 18 of 2013)

THE UTTAR PRADESH VALUE ADDED TAX (AMENDMENT) ~~BILL~~, 2013

(As passed by the Uttar Pradesh Legislative Assembly)

AN

~~BILL~~ ACT

furthur to amend the Uttar Pradesh Value Added Tax Act, 2008.

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

1. This Act may be called the Uttar Pradesh Value Added Tax (Amendment) Act, 2013.

Short title

Amendment of
section 13 of
U.P. Act no. 5 of
2008

2. In section 13 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, in sub-section (1), in clause (a), in the Table for the entries at serial no. 3 the following entries shall columnwise be *substituted*, namely:—

Serial No.	Conditions	Extent of amount of input tax credit
(1)	(2)	(3):
3	<p>If purchased goods are, —</p> <p>(i) transferred or consigned outside the State otherwise than as a result of a sale; or</p> <p>(ii) used in manufacture of any taxable goods except non-vat goods and such manufactured goods are transferred or consigned outside the State otherwise than as a result of a sale.</p>	<p>Partial amount of input tax, which is in excess of rate prescribed under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 of the purchase price on which the dealer has paid tax either to the registered selling dealer or to the State Government.</p>

Amendment of
section 20

3. In section 20 of the principal Act, *for* sub-section (5) the following sub-section shall be *substituted*, namely : —

"(5) Every dealer who possesses Permanent Account Number allotted under the Income Tax Act, 1961, shall mention such number on every monthly or quarterly return as the case may be, of turnover and tax and shall furnish such number whenever required by any authority under this Act."

Amendment of
section 21

4. In section 21 of the principal Act, *after* sub-section (7) the following sub-section shall be *inserted*, namely:—

"(7-A) Notwithstanding anything to the contrary contained in sub-sections (4), (6) and (7) the Commissioner may notify the website in which the particulars prescribed to be contained in the transport memo referred to in sub-section (4) shall be entered in respect of any specified class of goods or any specified class of dealers or as a result of any specified class of transaction to be notified by him. If the commissioner notifies the website, the registered dealer who consigns or delivers any goods or class of goods as notified by the Commissioner, shall enter the prescribed particulars in the notified website and the proof of entering such particulars in the website shall accompany the goods during journey of goods, in the manner prescribed by the Commissioner."

Amendment of
section 24

5. In section 24 of the principal Act *for* sub-section (7) the following sub-section shall be *substituted*, namely : —

"(7) Every taxable dealer, including a dealer who has carried on business during part of an assessment year, shall, for such assessment year or part thereof as the case may be, submit Annexures of Consolidated Details within such time and in such form and manner as may be prescribed.

Explanation:- For the purposes of this Act the words "Annexures of Consolidated Details" shall mean the Annexures containing the details of purchases and sales and computation of liability of tax in respect of such purchases and sales as admitted by the dealer for the related assessment year and shall also embody the

details of input tax credit claimed by the dealer and amount deposited as tax by and on behalf of such dealer during the corresponding assessment year and such other particulars as may be prescribed."

6. In section 25 of the principal Act for sub-section (2) the following sub-section shall be *substituted*, namely :-

Amendment of
section 25

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

7. For section 27 of the principal Act the following section shall be *substituted*, namely :-

Amendment of
section 27

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

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

(a) Annexures of Consolidated Details submitted by a dealer, shall be deemed to be an assessment order and facts disclosed or figures mentioned in such Annexures shall be deemed part of such assessment order; and

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

8. In section 28 of the principal Act,-

Amendment of
section 28

(a) in sub-section (1), in clause (b),-

(i) for sub-clause (i) the following sub-clause shall be *substituted*, namely :-

"(i) dealer who has not submitted Annexures of Consolidated Details or revised Annexures of Consolidated Details of turnover and tax, within the time prescribed or extended; or such Annexures of Consolidated Details contain wrong or incorrect particulars or do not accompany declaration or certificate for exemption or reduction in the rate of tax, or"

(ii) for sub-clause (iv) the following sub-clause shall be *substituted*, namely :-

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

Amendment of
section 13 of
U.P. Act no. 5
2008

(b) in sub-section (3) for clause (i) the following clause shall be substituted, namely :-

"(i) be required to furnish Annexures of Consolidated Details if he has not already submitted such Annexures."

(c) for sub-section (11) the following sub-section shall be substituted, namely: -

"(11) Dealers under sub-section (9) shall not be required to furnish Annexures of Consolidated Details and in cases of such dealers assessment under sub-section (9) may be made even before the expiry of the assessment year."

Amendment of
section 40

9. In section 40 of the principal Act, in sub-section (5) for clause (a) the following clause shall be substituted, namely: -

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

Amendment of
section 44

10. In section 44 of the principal Act,-

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

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

Amendment of
section 20

(b) In sub-section (3) for the words and figure "sub-section (1)" the words and figure "sub-section (2)" shall be substituted.

Amendment of
section 21

Amendment of
section 50

11. In section 50 of the principal Act,-

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

"Provided further that the Commissioner may notify the website in which the particulars prescribed to be contained in the declaration referred to in sub-section (1) shall be entered in respect of any specified class of goods or any specified class of dealers or as a result of any specified class of transaction to be notified by him. If the Commissioner notifies the website, the owner or the person in-charge of the goods which are carried by a vehicle, shall enter the prescribed particulars in the notified website and shall produce the proof of entering the particulars in such website, before the officer making search or inspection under this section, in the manner prescribed by the Commissioner."

Amendment of
section 24

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

"(3-A) Notwithstanding anything to the contrary contained in sub-section (2) or sub-section (3), where the owner or the person in-charge of the goods which are carried by a vehicle has entered the above particulars in the notified website and produced the proof of entering the particulars in such website before the officer making search or inspection under this section, in the manner prescribed by the Commissioner, such officer may subject to the provisions contained in sub-section (4) allow the vehicle to pass through."

12. In section 51 of the principal Act,-

Amendment of
section 51

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

" Provided further that the Commissioner may notify the website in which the particulars prescribed to be contained in the declaration referred to in sub-section (1) shall be entered in respect of any specified class of goods or any specified class of dealers or as a result of any specified class of transaction to be notified by him. If the Commissioner notifies the website, the owner or the person in-charge of the goods which are carried by rail, air, post, river or ropeway shall enter the above particulars in the specified website and shall produce the proof of entering the particulars in such website, before the officer making search or inspection under this section, in the manner prescribed by the Commissioner."

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

"(3-A) Notwithstanding anything to the contrary contained in sub-section (2) or sub-section (3), where the owner or the person in-charge of the goods which are carried by rail, air, post, river or ropeway has entered the above particulars in the notified website and produced the proof of entering the particulars in such website, before the officer making search or inspection under this section in the manner prescribed by the Commissioner, such officer may subject to the provisions contained in sub-section (4) allow the vehicle to pass through."

13. After section 58 of the principal Act the following section shall be *inserted*, namely : -

Insertion of
new section 58-A

"58-A (1) The Commissioner with the approval of the State Government may, from time to time, issue orders, instructions or directions to the authorities under this Act fixing the monetary limits for the purpose of regulating the filing of appeal under section 57 or revision under section 58 by the commercial tax authority under this Act.

(2) Where a commercial tax authority in pursuance of the orders, instructions or directions issued under sub-section(1), has not filed any appeal under section 57 or revision under section 58 on any issue in the case of an assessee for any assessment year, it shall not preclude such authority from filing an appeal under section 57 or revision under section 58 on the same issue in the case of,-

(a) the same assessee for any other assessment year, or

(b) any other assessee for the same or any other assessment year.

(3) Notwithstanding that no appeal under section 57 or revision under section 58 has been filed by a commercial tax authority pursuant to the orders or instructions or directions issued under sub-section (1), it shall not be lawful for an assessee, being a party in any appeal under section 57 or revision under section 58 to contend that the Commercial tax authority has acquiesced in the decision on the disputed issue by not filing an appeal under section 57 or a revision under section 58 in any case.

(4) The Tribunal or High Court hearing such appeal or revision, shall have regard to the orders, instructions or directions, issued under sub-section (1) and the circumstances under which such appeal under section 57 or revision under section 58 has been filed or not filed in respect of any case."

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) has been enacted to provide for introducing Value Added System of taxation for the levy and collection of tax on sale or purchase of goods in the State. In the year 2012 the Industrial Development Department had declared the Infrastructure and Industrial Investment Policy of the State. Paras 5.2.4 and 3.1.4.1 of the said Policy are related to the said Act and require amendment in the said Act for the implementation thereof. With a view to implementing the said Policy it has been decided to amend sections 13, 20, 24, 25, 27, 28, 40 and 44 of the said Act. It has also been decided to amend sections 21, 50 and 51 of the said Act to make transportation of goods within the State alongwith Transport Memo and import of goods into the State alongwith Form of Declaration more easy and to insert a new section 58-A to provide for fixing of monetary limit for filing appeal and revision

2. The Uttar Pradesh Value Added Tax (Amendment) Bill, 2013 is hereby introduced.

AKHILESH YADAV,
Mukhya Mantri.