

TO BE PUBLISHED IN PART-I (a) OF THE LEGISLATIVE
SUPPLEMENT OF THE U.P. GAZETTE EXTRAORDINARY, DATED,
AUGUST 27, 2009 POSITIVELY


UTTAR PRADESH SARKAR
VIDHAYI ANUBHAG- 1
NO. 1225(2)/79-V-1-09-1(ka)11/2009
LUCKNOW:DATED: August 27, 2009

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 Sanyardhit Kar (Dwitiya Sanshodhan) Adhiniyam, 2009 (Uttar Pradesh Adhiniyam Sankhya 21 of 2009) as passed by the Uttar Pradesh Legislature and assented to by the Governor on August 26, 2009:-

(Here print the annexed)

By order,

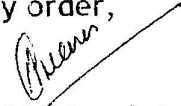

(P.V. Kushwaha)
Sachiv.

NO. 1225(3)/79-V-1- 09-1(Ka)11/2009 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,


(Alakh Narain)
Veshesh Sachiv Evam
Upper Vidhi Paramarshi

(UP Act No. 21 of 2009)

THE UTTAR PRADESH VALUE ADDED TAX (SECOND AMENDMENT)
BILL, 2009

(As passed by the Uttar Pradesh Legislative Assembly)

^ N
BILL — ACT

— (ACT)
— (ure)
further to amend the Uttar Pradesh Value Added Tax Act, 2008.

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

1. (1) This Act may be called the Uttar Pradesh Value Added Tax (Second Amendment) Act, 2009. Short title and commencement

(2) It shall be deemed to have come into force on May 27, 2009.

Amendment of
section 2 of U.P.
Act no. 5 of
2008

2. In section 2 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, in clause (ag) after sub-clause (ii) the following sub-clause shall be inserted, namely :-

“(iii) the amount of additional tax leviable under section 3-A;”.

Insertion of new
section 3-A

3. After section 3 of the principal Act, the following section shall be inserted, namely :-

“3-A (1) Notwithstanding anything to the contrary contained in any other provision of this Act but subject to the provisions of sub-section (2), every dealer liable to pay tax under this Act shall be liable to pay in addition to the tax payable under any other provision of this Act, an additional tax on the taxable turnover of sale or purchase of goods or both at such rate not exceeding five percent, as may be specified by the State Government by notification in the *Gazette*. Different rates may be specified in respect of different goods or different classes of goods.

(2) No additional tax under sub-section (1) shall be levied and paid on

(a) the turnover of sale or purchase or both as the case may be, of goods specified in column 2 of Schedule I and Schedule III;

(b) the turnover of sale or purchase or both as the case may be, of goods declared to be of special importance in the interstate trade or commerce under section 14 of the Central Sales Tax Act, 1956;

(c) such sale or purchase, or sale or purchase of such goods by such class of dealers, as may be specified in the notification issued by the State Government under clause (c) of section 7.

(3) The amount paid under sub-section (1) shall be eligible for input tax credit in accordance with the provisions of section 13.

(4) Any dealer who avails the facility of composition of tax under section 6 shall also be eligible for availing the facility of composition with respect to additional tax.

(5) The Additional tax leviable under this section shall cease to be levied after a period of five years from the date of publication of the notification issued by the State Government under sub-section (1).

Repeal and
Saving

4. (1) The Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2009 U.P. Ordinance no. 1 of 2009 is hereby repealed.

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

STATEMENT OF OBJECTS AND REASONS

With a view to augmenting revenues of the State it was decided to amend to the Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) to provide for,—

- (a) including the additional tax in the definition of the tax;
- (b) empowering the State Government to specify by notification in the *Gazette*, the rate of additional tax not exceeding 5% on the taxable turnover of sale or purchase of goods or both which the dealers liable to pay in addition to the tax payable under the Act;
- (c) exemption from levy and payment of additional tax on,—
 - (i) the turnover of sale or purchase or both as the case may be, of goods specified in column 2 of Schedule I and Schedule III;
 - (ii) the turnover of sale or purchase or both as the case may be, of goods declared to be of special importance in the interstate trade or commerce under section 14 of the Central Sales Tax Act, 1956;
 - (iii) such sale or purchase, or sale or purchase of such goods by such class of dealers, as may be specified in the notification issued by the State Government under clause (c) of section 7;
- (d) making the amount of additional tax eligible for input credit.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision, the Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2009 (U.P. Ordinance no. 1 of 2009) was promulgated by the Governor on May 27, 2009.

This Bill is introduced to replace the aforesaid Ordinance.