

**UTTAR PRADESH SHASAN**  
**SANSTHAGAT VITTA, KAR EVAM NIBANDHAN ANUBHAG-2**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of following English translation of Government notification no.-Ka.Ni.-2- 122 /XI-9(107)/07-U.P.Act-30-2007-Order-(53)-2010, dated January 19, 2010 :

**NOTIFICATION**

No.-Ka.Ni.-2- 122 / XI-9(107)/07-U.P.Act-30-2007-Order-( 53 )-2010,  
 LUCKNOW :: Dated: January 19, 2010

In exercise of the powers under section 16 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007 (U.P. Act no. 30 of 2007) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008:-

**THE UTTAR PRADESH TAX ON ENTRY OF GOODS INTO LOCAL  
 AREAS (FIRST AMENDMENT) RULES, 2010**

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Tax on Entry of Goods into Local Areas (First Amendment) Rules, 2010. (2) They shall come into force with effect from the date of their publication in the Gazette.	
Amendment of rule 4	2.	In the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008 hereinafter referred to as the said rules for the existing rule 4 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-	
		Column-I	Column-II
		Existing rule	Rule as hereby substituted
		<p><b>4(1)</b> Every dealer liable to pay tax under the Act, shall submit to the assessing authority his returns for a tax period in <b>Form-C</b></p> <p><b>(2)</b> For submission of returns, annual return and assessment of tax the</p>	<p><b>4(1)</b> Every dealer liable to pay tax under the Act, shall submit to the assessing authority his return for each tax period in <b>Form-C</b>.</p> <p><b>(2)</b> Every dealer liable to pay tax under the Act, except dealers referred to in sub-section(2) of section 8, shall submit to the assessing authority, for each assessment year, an annual return of self assessed tax in <b>Form-F</b>.</p> <p><b>(3)</b> For submission of returns for different tax periods and the annual return, the provisions of</p>

	<p>provisions of rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis mutandis apply to all dealers under the Act .</p>	<p>the Uttar Pradesh Value Added Tax Rules, 2008 relating to submission of such returns shall mutatis mutandis apply:</p> <p>Provided that the annual return for assessment years 2007-2008 and 2008-2009 may be submitted upto January 31, 2010:</p> <p>Provided further that if the State Government or the Commissioner is satisfied that the circumstances exist due to which the dealers in general could not file the annual return within the stipulated period, the State Government or the Commissioner, as the case may be, may extend the period of submission of the annual return for any assessment year.</p> <p>(4) Every dealer who has not fixed place of business within the State of Uttar Pradesh and is liable to pay tax but does not have any liability to submit a periodical or the annual return, shall,-</p> <p>(i) deposit the tax payable on its purchases and receipts of the goods on a daily basis. The tax payable on the goods purchased or received on any day shall be deposited by the next working day.</p> <p>(ii) submit a copy of treasury challan of the tax deposited under clause (i) along-with a copy of the invoice or, as the case may be, challan of the goods received and the Goods Receipt thereof to his assessing authority within the time referred to in sub-rule(5).</p> <p>(iii) submit to his assessing authority after the end of the financial year a consolidated detail of all the receipts and purchases of goods made during the year, the details of treasury</p>
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			<p>challans by which tax has been deposited and the details of the receipts by which the copies of challans and invoices have been submitted within the period referred to in sub-rule(5). The dealer shall submit the original copies of treasury challans and copies of invoices or challans of goods with the above details if not submitted earlier. The dealer shall also submit a calculation of tax and amount of demand or refund, as the case may be, along with the aforesaid details:</p> <p>Provided that, if the dealer closes its business in the State before the end of a financial year, he shall submit the details within the period specified in this clause.</p>
		<p>(3) Upon the expiry of the assessment year, the assessing authority after such enquiry, as he may deem necessary, shall determine the aggregate value of the goods and amount of reversal of tax under section 5 of the dealer in respect of assessment year and shall assess the tax payable and reversal of tax if any:</p> <p>Provided that in the case of a dealer who discontinues business during any assessment year, the assessing authority may make an assessment order and assess the tax payable before the expiry of the assessment year:</p> <p>Provided further that, before determining the aggregate value of the goods</p>	<p>(5) The assessing authority of the dealer referred to in sub-rule(4) shall be same as the assessing authority of the dealer under the Uttar Pradesh Value Added Tax Act,2008 as if he were registered as a casual dealer thereunder. The rest of the provisions relating to casual dealers regarding time of submission of returns and treasury challans and the time limit for assessment, contained in the Uttar Pradesh Value Added Tax Act,2008 and the Uttar Pradesh Value Added Tax Rules,2008, shall mutatis mutandis apply to corresponding matters under the Act also with the proviso that the consolidated details referred to in clause(iii) of sub-rule(4), shall be substituted for the return for the purposes of the Act.</p> <p>(6) Before determining the aggregate value of the goods and amount of tax payable thereon to the best of his judgment, the</p>

		and amount of reversal of tax to the best of his judgment, the assessing authority shall issue a show cause notice to the dealer for non-acceptance of the returns, if any, submitted by the dealer, and shall give him a reasonable opportunity of furnishing his reply thereto. (4). If the tax assessed differs from the total amount of tax deposited by the dealer, the difference shall be realised or refunded, as the case may be, by the assessing authority in accordance with the provisions of the Act.	assessing authority shall issue a show cause notice to the dealer giving him a reasonable opportunity of furnishing reply thereto.  (7) If the amount of tax assessed differs from the total amount of tax deposited by the dealer, the difference shall be realized from or, as the case may be, refunded to the dealer in accordance with the provisions of the Act.
Amendment of rule 5	3.	In the said rules for the existing rule 5 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-	
		Column-I	Column-II
		Existing rule	Rule as hereby substituted
		<div>Reversal of levy of tax</div> <div>5(1) In case of the transaction within he State, any dealer who claims reversal of levy of tax under clauses (a), (c) and (e) of sub section (1) of section 5 shall obtain a certificate in Form-D from the purchasing or consignee dealer and submit the original thereof to the assessing authority within three months after the end of period to which the certificate relates: Provided that if the assessing authority is satisfied that the dealer concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, he</div>	<div>Refund of tax in certain Circums-tances</div> <div>5 (1) The declaration regarding proof of payment of tax referred to in sub-section (3-A) of section 4 of the Act, shall be in Form D. (2) Every dealer who claims to have purchased or brought the goods into a local area in respect of which tax has been paid earlier, shall obtain a declaration referred to in sub rule (1) from the immediate preceding dealer and shall submit the original copy of the same to the assessing authority with the annual return or, as the case may be, with the consolidated details referred to in clause</div>



		<p>may allow such certificate to be furnished within such further time, not later than the time prescribed or permitted for filing annual return.</p>		<p>(iii) of sub-rule (4) of rule 4.</p> <p>(3) Every dealer who does not admit any liability to tax on the goods brought from outside the local area on the ground that it has been sold or transferred, as the case may be, to any other dealer of any other local area, shall make a declaration to this effect on the invoice issued by him.</p> <p>(4) For the purposes of sub-rules (2) and (3), the dealer selling or transferring the goods may declare all the goods covered by an invoice, despite being from a mixed and indistinguishable lot of tax paid and non-tax paid goods, to be the goods on which tax has been paid if quantity of goods sold by this invoice and earlier such invoices does not exceed the quantity of goods received tax paid plus the quantity of goods on which the dealer himself has paid the tax. The same principle shall apply where the position of payment of tax on goods is being declared otherwise.</p> <p>(5) For issue of declaration form referred to in sub-rule (1), the provisions of the Uttar Pradesh Value Added Tax</p>
		<p>(2) For the purpose of sub rule(1), the provisions of sub-rule (2) to sub-rule (16) of rule 56 of the Uttar Pradesh Value Added Tax Rules,</p>		

		<p>2008, shall mutatis mutandis apply.</p> <p>(3) A single Form prescribed under sub-rule (1) shall cover the transactions made during the financial year subject to maximum monetary limit of rupees five lakhs, but this monetary limit shall not apply for the following types of dealers :-</p> <p>(a) a department of the Central Government or the State Government or a Corporation or Undertaking established or constituted by or under a Central Act or an Uttar Pradesh Act or a Government Company as defined in Section 617 of the Companies Act, 1956, having an yearly turnover of rupees five crores or more, or</p> <p>(b) dealer having an yearly turnover of rupees twenty five crores or more.</p> <p>(4) In case of inter-State trade and commerce or export out of the territory of India, any dealer who claims the reversal of tax under clauses (a), (b), (d) and (e) of sub-section (1) of section 5, the</p>	<p>Rules, 2008, relating to issue of declaration of forms shall mutatis-mutandis apply.</p> <p>(6) A single Form prescribed under sub-rule(1) shall cover the transactions made during the financial year subject to maximum monetary limit of rupees five lakhs, but this monetary limit shall not apply to the following types of dealers :-</p> <p>(a) a department of the Central Government or the State Government or a Corporation or Undertaking established or constituted by or under a Central Act or an Uttar Pradesh Act or a Government Company as defined in Section 617 of the Companies Act, 1956, having an yearly turnover of rupees five crores or more, or</p> <p>(b)dealer having an yearly turnover of rupees twenty five crores or more.</p> <p>(7) For the purpose of refund or adjustment of tax under section 5 of the Act, the declaration or certificate prescribed under rule 12 of the Central Sales Tax</p>
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			<p>declaration or certificate submitted under sub-rules (1), (5), (10), (11) and (11A) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, as the case may be, to the assessing authority, shall be the sufficient proof of the reversal of tax.</p>		<p>(Registration and Turnover) Rules, 1957, submitted in connection with the proceedings under the Central Sales Tax Act 1956, shall be sufficient proof of the fact that the goods have been consigned or transferred out of the State or, as the case may be, sold in the course of inter State trade or commerce or exported out of the territory of India:</p> <p>Provided that if a dispatch is made outside Uttar Pradesh to a dealer or a person on whom section 7 of the Central Sales Tax Act, 1956 does not apply then such dispatcher shall submit before the assessing authority of his jurisdiction such documents including following documents as are sufficient to prove that the goods have actually been moved out of the territorial limit of the State -</p> <ol style="list-style-type: none"> <li>(1) Copy of Goods Receipt/ Railway Receipt</li> <li>(2) copy of Bill / Challan</li> <li>(3) Payment details</li> <li>(4) Certificate of the buyer or the person receiving the goods, in case of sale in the course of inter State trade or commerce or transfer or</li> </ol>
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			(5) For the purpose of the reversal of tax levy, the provisions of rule 50 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis-mutandis apply.		consignment of goods outside the State, that he has actually received the goods in question. (8) For the purpose of the refund of tax, the provisions of the Uttar Pradesh Value Added Tax Rules, 2008 relating to refund of tax shall mutatis-mutandis apply.
Amendment of rule 7	4.	In the said rules for the existing rule 7 set out in Column-I below, the rule as set out in Column-II shall be substituted, namely:-			
		Column-I		Column-II	
		Existing rule		Rule as hereby substituted	
		<p>7. The manufacturer in Uttar Pradesh responsible for selling, supplying or otherwise dispatching the goods notified by the State Government, under sub-section (1) of section 12, to any person in Uttar Pradesh shall,-</p> <p>(a) receive the amount of tax payable on the value of goods through a demand draft in the name of the concerned assessing authority and shall deposit the same into the Government Treasury on or before 20th date of the next succeeding month:</p> <p>Provided that the tax so collected up to 20th of March for the tax period ending on 31st of March, shall be deposited up to 25th of that month;</p> <p>(b) submit to the assessing authority on or before 20th date of next succeeding month, a monthly return of such turnover in Form-E giving detailed information in the Annexure thereof, along with the treasury challan for proof of the deposit of</p>		<p><b>7. The manufacturer in Uttar Pradesh responsible for selling, supplying or otherwise dispatching the goods notified by the State Government, under sub-section (1) of section 12, to any person in Uttar Pradesh shall,-</b></p> <p><b>(a) receive the amount of tax payable on the value of goods and shall deposit the same into the Government Treasury on or before 20<sup>th</sup> date of the next succeeding month :</b></p> <p><b>Provided that the tax so collected up to 20th of March for the tax period ending on 31st of March, shall be deposited up to 25th of that month;</b></p> <p><b>(b) submit to the assessing authority the returns of various tax periods in Form-E. For this purpose the provisions of the Uttar Pradesh Value Added Tax Rules 2008 relating to submission of returns for a tax period shall mutatis mutandis apply.</b></p>	

		<p>the tax;</p> <p>(c) issue a sale invoice (in case of non-VAT goods and exempted goods) or tax invoice prescribed in sub-rules (2) and (3) of rule 44 of the Uttar Pradesh Value Added Tax rules 2008 to the dealer or the person, as the case may be, in which entry tax shall be shown separately;</p> <p>(d) the tax invoice or sale invoice, as the case may be, issued by the manufacturer under the Uttar Pradesh Value Added Tax Act, 2008 or the Uttar Pradesh Value Added Tax Rules, 2008 shall be treated as sufficient proof of payment of tax due under the Act.</p>	<p>(c) Omitted.</p> <p>(d) Omitted.</p>
Insertion of new rule 8	5	After rule 7 the following rule shall be inserted, namely:-	
		Power to amend the format of different forms -	<p>"8 (1) The State Government or the Commissioner with prior approval of the State Government, shall have powers to amend the format of any of the forms prescribed in these rules.</p> <p>(2) While the approval of proposed amendment in the format of any form is pending with the State Government, the Commissioner shall have power to put in abeyance the existing format of the concerned form."</p>



				facturer		
8 (3+4+5+6+7)	9	10	11	12	13	14 [ 10 - (11+12+13)]

### 8- Details of Goods consumed, used, sold or otherwise deposited

{In Rupees}

S.No	Name of goods	consumption ,use, sale, or otherwise disposal of goods by dealer				
		Sale in course of Inter-State Trade and commerce or in the course of export or transfer of goods otherwise than by way of Sale	Sale within UP but outside local area	sale within local area	Value of goods or consumed or used	Value of goods , otherwise disposed as specified in sub-clause {a}, {c} and {e} of sub-section {1} and sub-section (2) of Section 5
1	2	3	4	5	6	7
Total						

### 9 Detail of Tax Deposited

Name of Bank/Branch	Trasury Chllan No.	Date	Amount of Tax													
Total	In Figure															
Total	In Words															

Enclosures- 1- Treasury challan

2- Annexure A for details of purchases in column. 3,4,5,6 & 7 of serial 7 separately for each column.

3- Annexure B for details of sales in column. 3,4,5,6, & 7 of serial. 8 separately for each column

4- Annexure C for details of rebate claimed in column 11 of serial. 7

### DECLARATION

I -----S/o, D/o, W/o -----Status------(i.e. proprietor, director , partner etc.) do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Place-----

Date-----

Signature-----

Status-----

## Annexure - A

(List of Purchases against Col 3/4/5/6/7 of serial.no. 7 of FORM C to be filed separately for the Tax Period----- of Year 20-- 20--)

1-	Name & address of purchasing dealer																	

2-	TIN												
----	-----	--	--	--	--	--	--	--	--	--	--	--	--

3-	Assessment Year	2	0			-		
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4-	Ending Date of Tax Period			-			-	2	0		
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5-	Details of Purchases							Amount of Entry Tax	Amount of Rebate
Sl. No	Name & Address of selling dealer	TIN	Bill / sale invoice / tax invoice / cha~llan no.	Date	Name of Commodity	Value of Goods	Amount of VAT shown in the tax invoice / sale invoice		
1	2	3	4	5	6	7	8	9	10

Signature of Authorised person.....

Full Name .....

Status.....

Name & Address of Dealer.....

.....

.....



## Annexure - B

(List of Purchases against Col 3/4/5/6/7 of serial. no.8 of FORM C to be filed separately for the Tax Period----- of Yeas 20-- 20--)

1-	Name & address of selling Dealer																		

2-	TIN													
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--

3- Assessment Year	2	0			-		
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4- Ending Date of Tax Period			-			-	2	0	
------------------------------	--	--	---	--	--	---	---	---	--

5-	Details of Sales							
Sl. No	Name & Address of Purchasing Dealer	TIN	Bill / sale invoice / tax invoice / challan no.	Date	Name of Commodity	Sale price of Goods (in Rs )	corresponding purchase amount (in Rs )	Reversal of Tax , if any (in Rs )
1	2	3	4	5	6	7	8	9

Signature of Authorised person.....

Full Name .....

Status.....

Name & Address of Dealer.....

.....

.....

## Annexure - C

(Details of Rebate claimed in Col. 11 of Sl.no.7)

1-	Name & address of purchasing Dealer																		
2-	TIN																		
3-	Assessment Year	2	0			-													
4-	Ending Date of Tax Period					-				-	2	0							
5-	Details of Purchases																		
Sl. No	Name & Address of selling Dealer	TIN	Bill / sale invoice / tax invoice / challan no.	Date	Name of Comodity	Value of Goods	Amount of VAT shown in the tax invoice / sale invoice	Amount of Entry Tax involved	Amount of Rebate claimed, if any										
1	2	3	4	5	6	7	8	9	10										

Signature of Authorised person.....

Full Name .....

Status.....

Name & Address of Dealer

Department of Commercial Taxes, Government of Uttar Pradesh  
[See sub-rule-(1) of rule 4 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]  
**Return of Tax Period - monthly / quarterly**

										To be filled in block letters only													
1	Assessment Year										-							-					

[illegible][illegible][illegible]

5	Name / address of the dealer / firm	-
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[illegible]

7 Details of purchase / receipt of goods into local area -					
Sl. No.	Description of goods	Value of goods, as defined in clause (h) of sub section (1) of section 2, purchased / received from outside UP.	Purchase / receipt from manufacturers		
			Value of goods purchased from manufacturers on which tax has been collected by the manufacturers	Other expenses forming part of value of goods as defined in clause (h) of sub section (1) of section 2	Amount of Tax collected by manufacturer
1	2	3	4 A	4 B	4 C

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8 Details of sale / transfer of goods -

Sl. No.	Description of goods	Sale in the course of export		Sale in the course of inter State trade and commerce		Transfer / consignment of goods outside the State	
		Sale value of goods	Corresponding purchase value of goods on which tax has been paid	Sale value of goods	Corresponding purchase value of goods on which tax has been paid	Quantity of goods	Purchase value of goods on which tax has been paid
1	2	3 A	3 B	4 A	4 B	5 A	5 B

Total of column 3 B, 4 B and 5 B	Other sales (Value of goods sold )	Total of sales
6	7	8

9 Computation of Tax :-

(a) Gross amount of tax payable on purchase of goods

Sl. No.	Description of goods	Total Purchase value of goods including expenses as defined in clause (h) of sub section (1) of section 2	Purchase value of goods on which tax has been paid at a preceding stage of purchase or sale	Purchase value of goods sold / transferred on which tax liability is that of the purchaser / transferee	Taxable amount of purchase (3-4-5)	Rate of tax	Amount of tax
1	2	3	4	5	6	7	8

(b) Deductions -

(i) Refund on goods exported out of India or sold in course of inter-state trade and commerce or consigned or transferred out of the State -

Sl. No.	Description of goods	Sale/Transfer value of goods exported out of India or sold in the course of inter-State trade and commerce or consigned or transferred out of the State	Corresponding purchase value	Rate of tax	Amount of tax
1	2	3	4	5	6

## (ii) Rebates under section 6 of the Act -

Sl. No.	Description of goods	When rebate is admissible on VAT paid on purchases		
		Purchase value of goods	Amount of VAT charged in tax invoice /sale invoice	Amount of rebate admissible
1	2	3A	3B	3C

When rebate is admissible on VAT paid on sales			Total amount of rebate admissible
Sale value of goods	Amount of VAT charged in tax invoice / sale invoice	Amount of rebate admissible	
4A	4B	4C	5

(c) Total admissible deductions -----

(d) Net tax payable -----

## 10- Details of deposit of tax -

(a) Tax paid to manufacturers (as per annexure-A) -----

(b) Tax deposited in Bank / Treasury -

Name of Bank /Treasury	Challan No.	Date	Amount

Total (In figures) -----

(In words) -----

(c) Total tax deposited {(a)+(b)} -----

Enclosures- 1- Treasury challan

2- List of purchases from manufacturers in annexure-A

**DECLARATION**

I -----S/o, D/o, W/o -----Status------(i.e. proprietor, director , partner etc.) do hereby declare and verify that all the statements and figures given in this return are true and complete to the best of my knowledge and belief and nothing has been willfully concealed or omitted.

Place-----

Date-----

Signature-----

Status-----

**Annexure-A****List of purchases from manufactures**

Sl. No.	Name of manufacturer	TIN	Tax invoice / sale invoice number and date	Description of goods	Value of goods	Amount of entry charged of tax
1	2	3	4	5	6	7
Total						

Amendment of Form D	7.	In the said rules for the existing form D set out in Schedule A below, the form as set out in Schedule B shall be substituted, namely:-
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**Schedule A  
Existing Form**

**FORM-D**

Department of Commercial Taxes, Government of Uttar Pradesh

{See sub-rule{1} of rule5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules ,2008}

SR. No. ....

**COUNTER FOIL**

{Certificate to be issued by the Purchaser to seller}

{To be filled by the office}

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- Date of issue -----
- 5- Name and Address of the dealer to whom issued -----
- 6- Registration Number under the Act or under the  
Uttar Pradesh Value Added Tax Act, 2008 {TIN} -----  
and  
date from which it is effective -----

**To be filled by the dealer**

1- I, ----- {full name}, do hereby certify that our said firm is registered under the Act / the Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ----- which is effective from -----

2- I further certify that the said Firm has purchased / received -----  
{name of the goods } worth Rs. ----- from M/s -----  
vide bill / sale invoice / tax invoice /challan number -----dated -----  
and on these goods -

\* {a} tax rupees-----has been paid by me vide Treasury Challan Number -----  
Dated----- in----- {Name and Address of the Bank / Branch /  
Treasury / sub-Treasury}

or

\* {b} tax liability is not on our Firm because the goods has been sold to M/s -----  
----- and declaration Form no. -----dated----- has been received from  
him.

Place -----

Signature -----

Date -----

Status-----

- Strike off whichever is inapplicable.

**FORM-D**

Department of Commercial Taxes, Government of Uttar Pradesh

{ See sub rule{1} of rule5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008}

SR. No. ....

**DUPLICATE**

{Certificate to be issued by the Purchaser to seller}  
{To be filled by the office}

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- Date of issue -----
- 5- Name and Address of the dealer to whom issued -----
- 6- Registration Number under the Act or under the Uttar Pradesh -----  
Value Added Tax Act, 2008 {TIN} -----  
and -----  
date from which it is effective -----

**To be filled by the dealer**

1- I, ----- {full name}, do hereby certify that our said firm is registered under the Act / the Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ----- which is effective from ----

2- I further certify that the said Firm has purchased / received -----  
{name of the goods } worth Rs. ----- from M/s -----  
vide bill / sale invoice / tax invoice /challan number -----dated -----  
and on these goods -

\* {a} tax \_rupees-----has been paid by me vide Treasury Challan Number -----  
Dated----- in----- { Name and Address of the Bank / Branch /  
Treasury / sub-Treasury }

or

\* {b} tax liability is not on our Firm because the goods has been sold to M/s -----  
----- and declaration Form no. -----dated----- has been received  
from him.

Place -----  
Date -----

Signature -----  
Status-----

-----  
\* Strike off whichever is inapplicable.

**FORM-D**

Department of Commercial Taxes, Government of Uttar Pradesh

{See sub rule {1} of rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008}

SR. No. ....

**ORIGINAL**

{Certificate to be issued by the Purchaser to seller}

{To be filled by the office}

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- date of issue -----
- 5- Name and Address of the dealer to whom issued -----
- 6- Registration Number under the Act or under the Uttar Pradesh -----  
Value Added Tax Act, 2008 {TIN}  
and  
date from which it is effective -----

**To be filled by the dealer**

1- I, ----- {full name}, do hereby certify that our said firm is registered under the Act / the Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ----- which is effective from -----

2- I further certify that the said Firm has purchased / received -----  
{name of the goods } worth Rs. ----- from M/s -----  
vide bill / sale invoice / tax invoice /challan number -----dated -----  
and on these goods -

\* {a} tax rupees-----has been paid by me vide Treasury Challan Number -----  
Dated----- in----- { Name and Address of the Bank / Branch /  
Treasury / sub-Treasury }

or

\* {b} tax liability is not on our Firm because the goods has been sold to M/s -----  
----- and declaration form no. -----dated----- has been received  
from him.

Place -----

Signature -----

Date -----

Status-----

-----

\* Strike off whichever is inapplicable.



**Schedule B**  
**Form as hereby substituted**

**FORM-D**

Department of Commercial Taxes, Government of Uttar Pradesh  
(See sub-rule (1) of rule 5)

Serial No:.....

COUNTER FOIL

(Declaration to be issued by the seller to subsequent Purchaser)  
(To be filled by the office)

- |    |   |       |
|----|---|-------|
| 1- | Signature of the issuing Officer  | ----- |
| 2- | Name of the issuing Officer   | ----- |
| 3- | Seal of the issuing Officer   | ----- |
| 4- | Date of issue   | ----- |
| 5- | Name of the dealer to whom issued   | ----- |
| 6- | Address of the dealer to whom issued  |       |
| 7- | Registration number under the Act or<br>Taxpayer's Identification Number (TIN)<br>under the Uttar Pradesh Value Added Tax Act, 2008 | ----- |
|    | and   | ----- |
|    | the date from which it is effective   | ----- |

**(To be filled by the dealer)**

- 1- I, ----- (full name), do hereby certify that our said firm is registered under the Act / the Uttar Pradesh Value Added Tax Act, 2008 and its registration no. / TIN number is ----- which is effective from -----
- 2- I, further certify that our said firm has sold / supplied / transferred -----  
(name of the goods) worth Rs. ----- to M/s -----  
vide sale invoice / tax invoice/transfer invoice number-----dated -----  
and on these goods -
- (a) tax has been paid by me / will be paid by me along-with return of the tax period ending on----- or
- (b) tax has been paid at an earlier stage and we have received Form-D No. ----- dated-----from the selling dealer in respect thereof.

Place -----  
Date -----

Signature -----  
Status -----

**FORM-D**

Department of Commercial Taxes, Government of Uttar Pradesh  
(See sub-rule (1) of rule 5)

SerialNo:.....

Duplicate

(Declaration to be issued by the seller to subsequent Purchaser)  
(To be filled by the office)

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- Date of issue -----
- 5- Name of the dealer to whom issued -----
- 6- Address of the dealer to whom issued -----
- 7- Registration number under the Act or  
Taxpayer's Identification Number (TIN)  
under the Uttar Pradesh Value Added Tax Act, 2008 -----  
and -----  
the date from which it is effective -----

**(To be filled by the dealer)**

- 1- I, ----- (full name), do hereby certify that our said firm is registered under the Act / the Uttar Pradesh Value Added Tax Act, 2008 and its registration no. / TIN number is ----- which is effective from -----
- 2- I, further certify that our said firm has sold / supplied / transferred -----  
(name of the goods) worth Rs. ----- to M/s -----  
vide sale invoice / tax invoice number/ transfer invoice-----dated -----  
and on these goods -
  - (a) tax has been paid by me / will be paid by me along-with return of the tax period ending on ----- or
  - (b) tax has been paid at an earlier stage and we have received Form-D No. ----- dated-----from the selling dealer in respect thereof.

Place -----  
Date -----

Signature -----  
Status -----

**FORM-D**

Department of Commercial Taxes, Government of Uttar Pradesh  
(See sub-rule (1) of rule 5)

**Serial****No:.....****ORIGINAL**

(Declaration to be issued by the seller to subsequent Purchaser)  
(To be filled by the office)

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- Date of issue -----
- 5- Name of the dealer to whom issued -----
- 6- Address of the dealer to whom issued -----
- 7- Registration number under the Act or  
Taxpayer's Identification Number (TIN)  
under the Uttar Pradesh Value Added Tax Act, 2008 -----  
and  
the date from which it is effective -----

**(To be filled by the dealer)**

- 1- I, ----- (full name), do hereby certify that our said firm is registered under the Act / the Uttar Pradesh Value Added Tax Act, 2008 and its registration no. / TIN number is ----- which is effective from -----
- 2- I, further certify that our said firm has sold / supplied / transferred -----  
(name of the goods) worth Rs. ----- to M/s -----  
vide sale invoice / tax invoice / transfer invoice number ----- dated -----  
and on these goods -  
  - (a) tax has been paid by me / will be paid by me along-with return of the tax period ending on ----- or
  - (b) tax has been paid at an earlier stage and we have received Form-D No. ----- dated ----- from the selling dealer in respect thereof.

Place -----  
Date -----

Signature -----  
Status -----

Amendment of Form E	8.	In the said rules for the existing form- E set out in Schedule A below, the form as set out in Schedule B shall be substituted, namely:-
---------------------	----	--

**Schedule A  
Existing Form  
FORM-E**

Department of Commercial Taxes, Government of Uttar Pradesh

{ See sub rule {b} of Rule 7 of the UP Tax on Entry of Goods into Local Areas Rules -2008 }

Return of the turnover on which tax has been realised for the month of -----

- 1- Name of the Manufacturer -----
- 2- full address -----
- 3- Name and status of the person submitting the return {i.e .Proprietor, Partner, director} -----
- 4- Name of the commodity on which tax has been realised -----
- 5- Aggregate of the value of the goods supplied during the month Rs -----
- 6- Value of goods supplied on which no Tax has been collected {with reasons} Rs -----
- 7- Value of goods on which Tax has been collected Rs.-----
- 8- Amount of Tax collected Rs.-----
- 9- Amount of Tax deposited Rs -----

Challan No. -----

Dated -----

Name of the Bank / Branch

**Declaration**

I -----being known as the-----{Proprietor, Partner, Director, etc.} of the firm M/s -----do hereby declare and verify that, to the best of my knowledge and belief the statements and figures given in this return and annexure are true and complete and nothing has been willfully omitted or wrongly stated.

Place -----

Signature -----

Date -----

Status-----

**Annexure**

Turnover of the month of -----

S. No.	Name and address of the dealer	Bill / Tax / Sale invoice no.	Date	Value of goods (in Rupees)	of Tax realised	Number and date of bank draft
1	2	3	4	5	6	7

**Aggregate of the value of goods and tax realised.**

**Enclosure**

**1- Treasury Challan**

Signature -----

Status-----

**Schedule B**  
**Form as hereby substituted**

**FORM-E**

**Department of Commercial Taxes, Government of Uttar Pradesh**

[See clause (b) of Rule 7 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]

**Return of turnover on which tax has been received by manufacturer**  
**for the month of ----- year-----**

- 1- Name of manufacturer -----  
2- Complete address of the manufacturer -----  
3- Name and status of the person submitting the  
return (i.e. proprietor / partner / director, etc.) -----  
4- Name of goods on which tax has been received -----  
5- Aggregate of the value of goods delivered  
during the month Rs. -----  
6- Value of goods delivered on which no tax has  
been received -  
(i) Interstate sales Rs. -----  
(ii) Transfer outside the State Rs. -----  
(iii) Export sales Rs. -----  
(iv) Sale within local area Rs. -----  
(v) Other sales (specify) Rs. -----  
-----  
Total Rs. -----
- 7- Value of goods on which tax has been received Rs. -----  
8- Amount of tax received Rs. -----  
9- Amount of tax deposited Rs. -----  
10- Treasury Challan Number -----  
Dated -----  
Name of the Bank and branch -----

**Declaration**

I ----- being known as the ----- (proprietor / partner /  
director, etc) of the firm M/s ----- do hereby declare  
and verify that the statements and figures given in this return and annexure are true and complete to  
the best on my knowledge and belief and nothing has been willfully concealed or omitted.

Place : -----

Signature -----

Date : -----

Status -----

**Annexure**

Details of turnover and tax for the month of ----- year -----

Sl.No.	Name and address of the dealer purchasing/ receiving the goods	Tax invoice / sale invoice Number	Date	Value of goods (in Rs.)	Entry tax received (in Rs.)
1	2	3	4	5	6
Total					

Enclosure : Treasury Challan

Signature -----

Status -----

Insertion of New Form F	9.	In the said rules after Form E the following Form shall be inserted, namely:-
-------------------------	----	---

### FORM – F

Department of Commercial Taxes, Government of Uttar Pradesh  
[See sub-rule-(1) of rule 4 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]

#### Annual Tax Return

I ----- s/o, d/o, w/o ----- satus -----  
M/s ----- hereby.  
Submit annual tax return and furnish the particulars of business as follows :-

[To be filled in block letters only]

1	Assessment Year	-																	
2	Tax Period Ending on																		
3	Designation of Assessing Authority	-																	
4	Name of Circle / Sector	-																	
5	Name / address of the dealer / firm	-																	
6	Taxpayer's Identification Number [TIN]	-																	

#### 6A- Details of Bank Accounts

Sl. No.	Name and address of the Bank and branch	Nature of account	Account No.
1	2	3	4

#### 7 Details of purchase / receipt of goods into local area -

Sl. No.	Description of goods	Value of goods, as defined in clause (h) of sub section (1) of section 2, purchased / received from outside UP.	Purchase / receipt from manufacturers		
			Value of goods purchased from manufacturers on which tax has been collected by the manufacturers	Other expenses forming part of value of goods as defined in clause (h) of sub section (1) of section 2	Amount of Tax collected by manufacturer
1	2	3	4 A	4 B	4 C

Value of goods on which tax has been paid at a preceding stage of purchase and sale	Goods purchased / received from other dealers on which tax has not been paid at any preceding stage of purchase or sale		Other purchases / receipts, if any	Total of column 3, 4A, 4B, 5, 6A, 6B and 7
	Value of goods as per sale / tax invoice / transfer invoice	Other expenses forming part of value of goods as defined in clause (h) of sub section (1) of section 2		
5	6A	6 B	7	8

8 Details of sale / transfer of goods -

Sl. No.	Description of goods	Sale in the course of export		Sale in the course of inter State trade and commerce		Transfer / consignment of goods outside the State	
		Sale value of goods	Corresponding purchase value of goods on which tax has been paid	Sale value of goods	Corresponding purchase value of goods on which tax has been paid	Quantity of goods	Purchase value of goods on which tax has been paid
1	2	3 A	3 B	4 A	4 B	5 A	5 B

Total of column 3 B, 4 B and 5 B	Other sales (Value of goods sold )	Total of sales
6	7	8

9 Computation of Tax :-

(a) Gross amount of tax payable on purchase of goods

Sl. No.	Description of goods	Total Purchase value of goods including expenses as defined in clause (h) of sub section (1) of section 2	Purchase value of goods on which tax has been paid at preceding stage of purchase or sale*	Purchase value of goods sold / transferred on which tax liability is that of the purchaser / transferee**	Taxable amount of purchases (3-4-5)	Rate of tax	Amount of tax
1	2	3	4	5	6	7	8

\* Annex details of purchases in Annexure F-1

\*\* Annex details of sales / transfer in Annexure F-2

(b) Deductions -

(i) Refund on goods exported out of India or sold in the course of inter-State trade and commerce or consigned or transferred out of the State -

Sl. No.	Description of goods	Sale/Transfer value of goods exported out of India or sold in the course of inter-State trade and commerce or consigned or transferred out of the State	Corresponding purchase value	Rate of tax	Amount of tax
1	2	3	4	5	6

## (ii) Rebates under section 6 of the Act -

Sl. No.	Description of goods	When rebate is admissible on VAT paid on purchases		
		Purchase value of goods	Amount of VAT charged in tax invoice /sale invoice	Amount of rebate admissible
1	2	3A	3B	3C

When rebate is admissible on VAT paid on sales			Total amount of rebate admissible
Sale value of goods	Amount of VAT charged in tax invoice / sale invoice	Amount of rebate admissible	
4A	4B	4C	5

(c) Total admissible deductions

(d) Net tax payable

## 10- Details of entry tax paid to manufacturer

Sl.No.	Month	Amount of entry tax paid
i	April	
ii	May	
iii	June	
iv	July	
v	August	
vi	September	
vii	October	
viii	November	
ix	December	
x	January	
xi	February	
xii	March	
Total		

## 11 -Details of deposit of Entry Tax along with return of tax period in Treasury/bank

S.No.	Month	TC no./date	Amount of Tax	Interest , if any.	Total Amount of Challan
i	April				
ii	May				
iii	June				
iv	July				
v	Aug				
vi	Sept				
vii	Oct				
viii	Nov				
ix	Dec				
x	Jan				
xi	Feb				
xii	Mar				
Total					



Enclosures-

- 1- List of tax paid purchases in a Annexure F-1 along with original copies of Form-D
- 2- List of sales / transfers in Annexure F-2 on which the tax liability is that of the purchaser.

**Note:-** Complete list of purchases from manufactures, as required in Annexure-A of returns for tax periods, is also to be submitted along with this return, if the list furnished in the Annexures filed with the returns of various tax periods is incomplete or the consolidated figures for the whole year in these lists differs from the corresponding figures shown in this return.

### DECLARATION

I -----S/o, D/o, W/o -----Status----- (i.e. proprietor, director, partner etc.) do hereby declare and verify that all the statements and figures given in this return are true and complete to the best of my knowledge and belief and nothing has been willfully concealed or omitted.

Place-----

Date-----

Signature-----

Status-----

### **Annexure F-1**

#### **List of tax paid purchases**

Sl. No.	Name of selling dealer	TIN	Tax invoice / sale invoice number and date	Description of goods	Value of goods	Serial no of form D received
1	2	3	4	5	6	7
Total						

### **Annexure F-2**

#### **List of sales/transfer on which the tax liability is that of the purchaser/transferee**

Sl. No.	Name of purchasing dealer / transferee	TIN of purchasing dealer / transferee	Tax invoice / sale invoice /transfer invoice number and date	Description of goods	Value of goods
1	2	3	4	5	6
Total					

## Acknowledgement of Annual Tax Return

1-	Assessment Year	2	0	-	2	0														
2-	Assessment Period begins from									Ending on										
3-	Name / Address of the dealer	-																		
4-	Taxpayer's Identification Number [TIN]																			

5- Taxable value of goods under the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007	Amount
6- Gross Tax payable	
7- Admissible refund	
8- Admissible rebate	
9- Net Tax Payable	
10- Tax deposited during the year	
11- Refund/Demand	

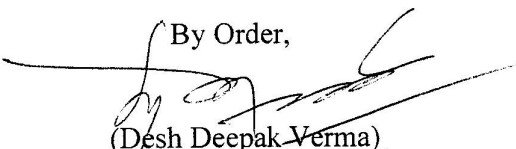
- Enclosures
1. Annual Return in Form-F
  2. Declarations Forms submitted

Type of Forms	No.

Name and signature of partner /proprietor/karta etc  
Name & style of the dealer (status) .....  
TIN.....

Receipt no. and date

Signature, Name and designation of official of the  
Department of Commercial Tax

By Order,  
  
(Desh Deepak Verma)  
Pramukh Sachiv