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-. $\sqrt{2/2}$ /XI-9(107)/07-U.P.Act-30-2007-Order-(≤ 3)-2010, dated January ≤ 3 ,2010:

NOTIFICATION

No.-Ka.Ni.-2- /22 / XI-9(107)/07-U.P.Act-30-2007-Order-(5 3)-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 Amendment of rule 4	2.	 (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. 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					
	ļ	Existing rule	Rule as hereby substituted					
		4(1) Every dealer liable to	4(1) Every dealer liable to pay tax					
		pay tax under the Act, shall	under the Act, shall submit to					
		submit to the assessing	the assessing authority his					
		authority his returns for a tax	return for each tax period in					
		period in Form-C	Form-C.					
			(2) 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					
			Form-F.					
		(2) For submission of	(3) For submission of returns for					
		returns, annual return and	different tax periods and the					
		assessment of tax the	annual return, the provisions of					

provisions of rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis mutandis apply to all dealers under the Act.

the Uttar Pradesh Value Added Tax Rules, 2008 relating to submission of such returns shall mutatis mutandis apply:

Provided that the annual return for assessment years 2007-2008 and 2008-2009 may be submitted upto January 31, 2010:

Provided further that if the Government or State 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 the Government or State Commissioner, as the case may be, may extend the period of submission of the annual return for any assessment year.

- (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,-
 - (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.
 - (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).
 - (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

(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:

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:

Provided further that, before determining the aggregate value of the goods 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:

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.

- (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 casual dealers relating to regarding time of submission of returns and treasury challans the time limit and 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.
- (6) Before determining the aggregate value of the goods and amount of tax payable thereon to the best of his judgment, the

		to the letthe assertissue a the deal of the submitt shall go opporture reply the (4), differs of tax dealer, realised case ma authorithe pro-	inity of furnishing his hereto. If the tax assessed from the total amount deposited by the the difference shall be don't refunded, as the may be, by the assessing ty in accordance with visions of the Act.	show of giving opport thereto (7) If the difference or, as to the the pr	amount of tax assessed from the total amount of eposited by the dealer, the ence shall be realized from the case may be, refunded dealer in accordance with ovisions of the Act.
Amendment of rule 5	3.	In the s	set out in Column-II shal Column-I	l be substit	Column-II
			Existing rule		ile as hereby substituted
		Reversal of levy of tax	transaction within he State, any deale who claims reversa of levy of tax under clauses (a), (c) and (e) of subsection (1) of section 5 shadobtain a certificate in Form-D from the purchasing 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 the dealer concerned was prevented by the state of the sufficient cause from the state of the state of the sufficient cause from the state of the state o	Refund e of tax in certain Circumstances d l) ll n nee or dd al nee ty ns of nee if ng ed er as oy m	5 (1) The declaration regarding proof of payment of tax referred to in subsection (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
			that the deale concerned wa prevented b	er as by m ch	same to the assess authority with annual return or, as

may allow such certificate to be furnished within such further time, not later than the time prescribed or permitted for filling annual return.

(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.

- (iii) of sub-rule (4) of rule 4.
- (3) Every dealer who does not admit liability to tax on the goods brought from outside the local area on the ground that it been has sold 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.
- (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 invoice and earlier such invoices does exceed the quantity of goods received tax paid plus the quantity of goods on which the dealer himself has paid The same the tax. principle shall apply where the position of payment of tax on goods is being declared otherwise.
- (5) For issue of declaration form referred to in sub-rule (1), the provisions of the Uttar Pradesh Value Added Tax

- 2008, shall mutatis mutandis apply.
- (3) A single Form prescribed under sub-rule (1) shall the cover transactions made during the financial subject year maximum monetary limit of rupees five this but lakhs. monetary limit shall not apply for the following types of dealers :-(a) a department of Central the Government or the State Government or Corporation 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 (b) dealer having an yearly turnover of rupees twenty five crores or more.
 - (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

- Rules, 2008, relating to issue of declaration of forms shall mutatismutandis apply.
- (6) A single Form prescribed under subrule(1) shall cover the made transactions during the financial subject year monetary maximum limit of rupees five but this lakhs. limit shall monetary the apply to not following of types dealers :-
 - (a) department of the **Central Government** State the Government or Corporation or Undertaking established constituted by under a Central Act or an Uttar Pradesh or Act Government Company as defined in Section 617 of the Act. Companies having an 1956, vearly turnover of rupees five crores or more, or (b)dealer having an yearly turnover of rupees twenty five crores or more.
- (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

declaration or certificate submitted under subrules (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.

and (Registration Turnover) Rules, 1957, in submitted connection with the proceedings under the Central Sales Tax Act shall be 1956. sufficient proof of the fact that the goods have consigned been 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:

Provided that if a made dispatch is 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 including documents following documents as are sufficient to prove that the goods have actually been moved out of the territorial limit of the State -

- (1) Copy of Goods Receipt/ Railway Receipt
- (2) copy of Bill / Challan
- (3) Payment details
- (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

		(5) For the purpose of the reversal of tax levy, the provisions of rule50 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatismutandis 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	4.	In the said rules for the existing i	rule 7 set out in Column-I below, the
rule 7		rule as set out in Column-II shall b	Column-II
		Existing rule	Rule as hereby substituted
		7. The manufacturer in Uttar	7. The manufacturer in Uttar
		Pradesh responsible for selling,	Pradesh responsible for selling,
		supplying or otherwise	supplying or otherwise dispatching the goods notified by
		dispatching the goods notified by the State Government, under	the State Government, under
		sub-section (1) of section 12, to	sub-section (1) of section 12, to
		any person in Uttar Pradesh	any person in Uttar Pradesh
Ü		shall,- (a) receive the amount of tax	shall,- (a) receive the amount of tax
		payable on the value of	payable on the value of
		goods through a demand	goods and shall deposit
	1	draft in the name of the	
1		concerned assessing authority and shall	
		authority and shall deposit the same into the	
		Government Treasury on	Provided that the
		or before 20th date of the	tax so collected up to 20th
		next succeeding month:	of March for the tax period ending on 31st of
		Provided that the tax so collected up to	March, shall be deposited
		20th of March for the tax	(1
		period ending on 31st of	
		March, shall be deposited	
		up to 25th of that month; (b) submit to the assessing	
		authority on or before	
		20th date of next	various tax periods in
	1	succeeding month, a	
		monthly return of such	the provisions of the Uttar Pradesh Value Added Tax
		giving detailed	Rules 2008 relating to
		information in the	submission of returns for
		Annexure thereof, along	
		with the treasury challar for proof of the deposit of	mutandis apply.
		for proof of the deposit of	

		the tax;	
		(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; (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.	(c) Omitted. (d) Omitted.
Insertion of	5	After rule 7 the following rule sh	
new rule 8		amend the format of different forms - (2) While the in the format State Governm	Government or the Commissioner oproval of the Sate Government, wers to amend the format of any of cribed in these rules. approval of proposed amendment of any form is pending with the ment, the Commissioner shall have in abeyance the existing format of form."

		C got out in Schedule A below.
Amandment of	6	In the said rules for the existing Form C set out in Schedule A below,
Amenument of	υ.	the form as set out in Schedule B shall be substituted, namely:-
		the form as set out in Schedule B shall be substituted, namely.
Form C	1	the form as set out in some

Schedule A Existing Form

FORM - C

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

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]

7- Receipt of goods into local area & calculation of Tax

Sl.	Name		Receipt of goo	ods into local area & o	details of Tax			
No. of		From Ex. UP	From outside Lo	ocal area but within	From Within local area			
e.	goods	Value of goods as defined under	From manufacturers	from others	From manufacturers	From others		
		clause{h} of sub- section {1} section 2 {in Rs.}	Value of goods {in Rs.}	Value of goods as defined under clause {h} of sebsection {1} of section 2 {in Rs.}	Value of goods {in Rs.}	Value of goods as defined under clause {h} of sub-section {1} section 2 {in Rs.}		
1	2	3	4	5	6	7		
Total	+							

Total value of goods rec	eived into	local area an	d details of t	ax thereon	_	
Value of goods {in Rs.}	Rate of Tax	Amount of Tax	Rebate claimed, if any	Tax paid to manu-	Tax paid in to treasury	Balance

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

{In Rupees} 8- Details of Goods consumed, used, sold or otherwise deposed

o- Deta	alis di Gu	jous consumeu, useu	, sold of othe	of wise depose							
S.No	Name	consu	consumption, use, sale, or otherwise disposal of goods by dealer								
	of goods	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 subclause {a}, {c} and {e} of sub-section {1} and subsection (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
 - 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 seril. 7

DECLARATION

director, partner etc.) do hereby	declare and verify that, to the	-Status(i.e. proprietor best of my knowledge and belief al aplete and nothing has been willfull
Place Date		SignatureStatus

(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													
L	acaioi		1			1				1	 	<u></u>	 	
2-	TIN													
						1		\neg	1					
3-	Assessment	Year		2	0	<u> </u>	-							

5-			Det	ails of I	Purchases				
SI. 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	Amount of Entry Tax	Amount of Rebate
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]				

4-	Ending Date	of Tax	Period	-	- 2	0		
5-				Detai	ls 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

C' C A sell-suized moreon
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 or purchasin Dealer	f							
2-	TIN								
3-			nt Year Tax Period	2 0			- 2 0		
5-			Deta	ails of F	urchases				
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	on
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

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]

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

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

8 Details of sale / transfer of goods -

-								O Details of safe / Italister of goods									
	Sl.	Description	Sale in	the course of	Sale in	the course of	Transfer /										
	No.	of goods	export		inter St	ate trade and	consignment of										
		, and the second			commerce		goods outs	side the									
		*					State										
		1.	Sale	Corresponding	Sale	Corresponding	Quantity	Purchase									
			value	purchase value	value	purchase value	of goods	value of									
			of	of goods on	of	of goods on		goods on									
			goods	which tax has	goods	which tax has		which tax									
				been paid		been paid		has been									
						•		paid									
Ì	1	2	3 A	3 B	4 A	4 B	5 A	5 B									
Ì																	

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

9 Computation of Tax:-

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

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

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

(ii) Rebates under section 6 of the Act -

Sl.	Description of	When rebate is admissible on VAT paid on purchases				
No.	goods	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	Total amount of rebate			
Sale value of goods	Sale value of goods Amount of VAT Amount of charged in tax invoice rebate sale invoice admissible			
4A	4B	4C	5	

(c) Total admissible dec (d) Net tax payable	ductions		
, , ,	f tax - manufacturers (as per an ted in Bank / Treasury -	nexure-A)	
Name of Bank Challan No. /Treasury		Date	Amount
(c) Total tax of Enclosures- 1- Treasur	vords) leposited {(a)+(b)}	cturers in annexure-A	

DECLARATION

IS/o, D/o, W/odirector, partner etc.) do hereby declare and verify th return are true and complete to the best of my knowle concealed or omitted.	at all the statements and figures given in this
Place	Signature

Annexure-A

Date----

List of purchases from manufactures

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

Status-----

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

Schedule A

	Existing Form	,
	FORM-D	
	Department of Commercial Taxes, Governme {See sub-rule{1} of rule5 of the Uttar Pradesh Tax on Entry of Go	ent of Uttar Pradesh oods into Local Areas Rules ,2008}
SR. No), ,,	
	COUNTER FOIL	
	{Certificate to be issued by the Purcha {To be filled by the office}	ser to seller}
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	
0-	Uttar Pradesh Value Added Tax Act, 2008 {TIN}	
	and	
	date from which it is effective	
	date from which it is effective	
	To be filled by the deale	<u>r</u>
Act / the	He Uttar Pradesh Value Added Tax Act, 2008 and its regret from	gistation number is which is
2-	I further certify that the said Firm has purchased / received of the goods } worth Rs from M/s	veu
{name	of the goods } worth Rs from M/s 11 / sale invoice / tax invoice /challan number	dated
	these goods -	dated
and on	* {a} tax rupeeshas been paid by me vide Tr Dated	easury Challan Numbernd Address of the Bank / Branch /
	* {b} tax liability is not on our Firm because the goods and declaration Form nodated him.	has been sold to M/shas been received from
	Place	Signature
	Date	Status

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. **DUPLICATE** {Certificate to be issued by the Purchaser to seller} {To be filled by the office} Signature of the issuing Officer 1-Name of the issuing Officer 2-Seal of the issuing Officer 3-Date of issue 4-Name and Address of the dealer to whom issued 5-Registration Number under the Act or under the Uttar Pradesh 6-Value Added Tax Act, 2008 {TIN} and date from which it is effective To be filled by the dealer 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 registation number is ----- which is effective from ----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 tax rupees-----has been paid by me vide Treasury Challan Number -----* {a} Dated----- in----- { Name and Address of the Bank / Branch / Treasury / sub-Treasury } 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. Signature -----Place -----Status----Date -----

^{*} Strike off whichever is inapplicable.

FORM-D

	Department of Commercial Taxes, Go	
	ub rule{1} of rule5 of the Uttar Pradesh Tax on En	ntry of Goods into Local Areas Rules, 2008}
SR. No		
	ORIGINAL	
	{Certificate to be issued by the I	
1 0:	{To be filled by the o	office}
	ture of the issuing Officer	
	e of the issuing Officer	
	of the issuing Officer	
	of issue	
	e and Address of the dealer to whom issu	
	tration Number under the Act or under t	he Uttar Pradesh
Value	e Added Tax Act, 2008 {TIN}	
	and	
date fi	rom which it is effective	
	To be filled by the	dealer
Act / the Utta effective from 2- I furth {name of the g vide bill / sale and on these ge * {a} * {b}	re Pradesh Value Added Tax Act, 2008 and	
* Strika	off which aver is in applicable	

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 s (To be filled by the offi	ubsequent Purchaser) ce)
- 2- 3- 4- 5- 6- 7-	Signature of the issuing Officer Name of the issuing Officer Seal of the issuing Officer Date of issue Name of the dealer to whom issued Address of the dealer to whom issued 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 de	aler)
	I, (full name), do hereby centhe Act / the Uttar Pradesh Value Added Tax Act, 2008 which is effective from I, further certify that our said firm has sold / supplied /tr (name of the goods) worth Rs	ansferreddated by me along-with return of the tax period we have received Form-D No
	Place Date	SignatureStatus

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 s (To be filled by the offi	ubsequent Purchaser) ce)
1- 2- 3- 4- 5- 6- 7-	Signature of the issuing Officer Name of the issuing Officer Seal of the issuing Officer Date of issue Name of the dealer to whom issued Address of the dealer to whom issued 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	
	I, (full name), do hereby cer the Act / the Uttar Pradesh Value Added Tax Act, 2008 which is effective from I, further certify that our said firm has sold / supplied / t (name of the goods) worth Rs to M/vide sale invoice / tax invoice number/ transfer invoice and on these goods - (a) tax has been paid by me / will be paid the ending on	rtify that our said firm is registered under and its registration no. / TIN number is ransferreddateddateddated we have received Form-D Noespect thereof.
	Place Date	Signature Status

FORM-D

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

No:....

Date of issue

(a)

(b)

and

Place -----

Date ----

1-

2-

3-

4-

5-

6-

Serial **ORIGINAL** (Declaration to be issued by the seller to subsequent Purchaser) (To be filled by the office) Signature of the issuing Officer Name of the issuing Officer Seal of the issuing Officer Name of the dealer to whom issued Address of the dealer to whom issued Registration number under the Act or Taxpaver's Identification Number (TIN) under the Uttar Pradesh Value Added Tax Act,2008 ----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 -------dated and on these goods tax has been paid by me / will be paid by me along-with return of the tax period ending on----- or

tax has been paid at an earlier stage and we have received Form-D No. -----

Signature -----

Status

dated ----- from the selling dealer in respect thereof.

Amendment of	8.	In the said rules for the existing form- E set out in Schedule A below,
Form E		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}

				J		2000,
Return	n of the turnover on	which tax ha	s been realis	ed for the mon	th of	-
1-	Name of the Man	ufacturer				
2-	full address					
3-	Name and status of the return {i.ePro					
4-	Name of the comr					
5-	Aggregate of the viduring the month	alue of the g	oods supplie	d Rs		
6-	Value of goods su	nnlied on wh	ich no Tay h	as heen		
	collected {with rea		ien no rux n			
7-	Value of goods on	,	as been	. 10		
	collected			Rs		
8-	Amount of Tax co	llected				
9-	Amount of Tax de	posited		Rs		
				Challan No		
				Dated		
		e e		Name of the	e Bank / Bra	nch
	300		eclaration			
	Ι	being know	n as the		{Propr	ietor, Partner,
Directo	or, etc.) of the firm	n M/s			do herel	by declare and
verify	that, to the best of	my knowled	ge and belie	f the statement	s and figure	s given in this
return a	and annexure are tr	ue and compl	lete and noth	ing has been w	illfully omit	ted or wrongly
stated.	Dlaga					
	Place				ure	-
	Date					
		T	Annex			
S. No.	Name and			nth of		• •
3. 110.	address of		Date		Tax	Number
	the dealer	invoice no.		_	realised	and date
	the dealer	mvoice no.		Rupees)		of bank
1	2	3	4	5	4	draft
•	-	3	7	J	6	7
Aggreg	gate of the value of	goods and t	ax realised.			
Enclos				2		
- Trea	sury Challan			Sinatur	e	

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

				tui Ci
for the month	of			
of manufacturer				
ete address of the manufactu				
(i.e. proprietor / partner / dir	rector, etc.)			
gate of the value of goods de	elivered			
the month		Rs		
of goods delivered on which	no tax has			
eceived -				
Interstate sales		Rs		
Transfer outside the State	e	Rs		
Export sales				
Sale within local area		Rs		
Other sales (specify)		Rs		
× 1				
	Total	Rs		
of goods on which tax has b	een received	Rs		
		Rs		
· ·				
==				
,	Declaration			
heina			(pror	rietor / nartner /
ta) of the firm M/s	Kilowii as tile -		d	lo hereby declare
that the statements and figure	s given in this retu	rn and anne	exure are true a	and complete to
n my knowledge and belief and	I nothing has been	willfully c	oncealed or on	nitted.
in my mic wiedge and contra and		,		
			Signature	
	Annexure			
of turnover and tax for the m		ve	ar	
	Tax invoice /	Date	Value of	Entry tax
	sale invoice			received (in
				Rs.)
2		4		6
2		_		
Total				
e: Treasury Challan		Sign	nature	
	for the month of manufacturer ete address of the manufacturer and status of the person substitution of goods on which tax has begate of the value of goods detented the month of goods delivered on which ecceived - Interstate sales Transfer outside the State Export sales Sale within local area Other sales (specify) of goods on which tax has bent of tax received ary Challan Number less of the Bank and branch etc) of the firm M/s	for the month of	for the month of	ete address of the manufacturer and status of the person submitting the (i.e. proprietor / partner / director, etc.) of goods on which tax has been received gate of the value of goods delivered the month

Status ----

Insertion of	9.	In the said rules after Form E the following Form shall be inserted,
New Form F		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 -----Submit annual tax return and furnish the particulars of business as follows:-[To be filled in block letters only] Assessment Year Tax Period Ending on 2 Designation of Assessing Authority Name of Circle / Sector Name / address of the dealer / firm 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. 4 3 7 Details of purchase / receipt of goods into local area -Value of goods, as Purchase / receipt from manufacturers Description defined in clause (h) No. Amount of Tax Value of goods Other expenses of goods of sub section (1) of forming part of value collected by purchased from manufacturers on which of goods as defined manufacturer section 2, purchased tax has been collected in clause (h) of sub / received from section (1) of section by the manufacturers outside UP. 2 4 C 4 B 4 A 2 3

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

8 Details of sale / transfer of goods -

Sl.	Description	Sale in the course of		Sale in the course of		Transfer /	
No.	of goods	export		inter St	inter State trade and		ent of goods
				commerce		outside the	State
		Sale	Corresponding	Sale	Corresponding	Quantity	Purchase
		value	purchase value	value	purchase value	of goods	value of
		of	of goods on	of	of goods on	***	goods on
		goods	which tax has	goods	which tax has		which tax
			been paid		been paid		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

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

^{*} Annex details of purchases in Annexure F-1

(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.	,	Sale/Transfer value of		Rate of	Amount of
No.	of goods	goods exported out of India	purchase value	tax	tax
	9	or sold in the course of			
		inter-State trade and		_B	
1.0		commerce or consigned or			
		transferred out of the State	e .		
1	2	3	4	5	6

^{**} Annex details of sales / transfer in Annexure F-2

(ii) Rebates under section 6 of the Act -

S1.	Description of	When rebate is admissible on VAT paid on purchases		
No.	goods	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				
Amount of VAT charged in tax invoice / sale invoice	charged in tax invoice / sale rebate			
4B	4C	5		
	Amount of VAT charged in tax invoice / sale invoice	Amount of VAT Amount of rebate invoice Amount of rebate admissible		

(c) Total admissible deductions	
(d) Net tax payable	

10- Details of entry tax paid to manufacturer

10- Det	ans of entry t	ax 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		3 43 500		
ii	May				
iii	June				
iv	July				
v	Aug				
vi	Sept				
vii	Oct			90.0	
viii	Nov				
ix	Dec				
X	Jan				
xi	Feb				
xii	Mar				
	<u></u>			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

IS/o, D/o, W/odirector, partner etc.) do hereby declare and verify that all the return are true and complete to the best of my knowledge and concealed or omitted.	he statements and figures given in this
Place Date	SignatureStatus

Annexure F-1

List of tax paid purchases

SI. 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
		<u> </u>		Total		

Annexure F-2

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

		ist of sales/	Hansic	Uli Willell				-, -			Description	Value	of
	S1.	Name	of	TIN	of	Tax	invoice				Description		01
		purchasing	dealer	purchasing	5	/trans	sfer invoic	e n	umber	and date	of goods	goods	
		/ transferee		dealer	/							20	
1				transferee									
r	1	2		3				4			5	6	
							6						
-		<u> </u>				1				Tota	al		

Acknowledgement of Annual Tax Return

1-	Assessment Year							2	0			2	0		
2-	Assessment Period begins from	2.1	\$ 5 a	5, 1	T Y	Y.		En	dir	g on	1.	1,1	34	201	
3-	Name / Address of the dealer -				9										
4-	Taxpayer's Identification Number [7	IN]						L							
En	xable value of goods under the Uttar Practry of Goods into Local Areas Act, 2007 oss Tax payable	lesh Ta	x on				Ar	nou	nt						
	Imissible refund														
8- Ac	lmissible rebate														
9- Ne	et Tax Payable										_				
10- T	ax deposited during the year										_				
11 D	efund/Demand										1				

T	!	losu	
H. 11		(1/2)	TP.

- . 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