

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.1230(2)/79-V-1-09-1(Ka)21/2009
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 ~~Samvardhit~~ Kar (Tritiya Sanshodhan) Adhiniyam, 2009 (Uttar Pradesh Adhiniyam Sankhya 22 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. 1230(3)/79-V-1- 09-1(Ka)21/2009 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

(U.P. Act No. 22 of 2009)

THE UTTAR PRADESH VALUE ADDED TAX (THIRD AMENDMENT)

BILL, 2009

(As passed by the Uttar Pradesh Legislative Assembly)

A — N

BILL

ACT

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. This Act may be called the Uttar Pradesh Value Added Tax (Third Amendment) Act, 2009. Short title

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of
section 49 of U.P.
Act no. 5 of 2008
Amendment of
section 50

2. Section 49 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, shall be *omitted*.

3. In section 50 of the principal Act,

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

“(1) Any person (hereinafter in this section referred to as the importer) who intends to bring, import or otherwise receive, into the State from any place outside the State any goods other than the goods named and described in Schedule-I in such quantity or measure or of such value, as may be notified by the State Government in this behalf, in connection with business, shall either obtain the prescribed form of declaration in such manner as may be prescribed from the assessing authority having jurisdiction over the area, where his principal place of business is situated or, in case there is no such place, where he ordinarily resides or shall download from official web site of the department in such manner as may be prescribed:

Provided that where the importer intends to bring, import or otherwise receive such goods otherwise than in connection with business, he may, at his option, in the like manner obtain the prescribed form of certificate.”

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

“(3) The driver or other person-in-charge of any vehicle carrying any goods referred to in the preceding sub-sections shall stop the vehicle when so required by an officer authorised under sub-section (1) of section 45 or sub-section (1) of section 48 and keep it stationary for so long as may be considered necessary by the officer authorised under sub-section (1) of section 45 of sub-section (1) of section 48, as the case may be, and allow him to search the vehicle and inspect the goods and all documents referred to in the preceding sub-sections and shall, if so required, give his name and address and the names and addresses of the owner of the vehicle and of the consignor and the consignee of the goods.”

Amendment of
section 52

4. For section 52 of the principal Act, the following section shall be *substituted*, namely :-

“52. When a vehicle coming from any place outside the State and bound for any other place outside the State and carrying goods referred to in sub-section (1) of section 50, passes through the State, the driver or other person in charge of such vehicle shall carry such documents as may be prescribed failing which it shall be presumed that the goods carried thereby are meant for sale within the State by the owner or person in charge of the vehicle.”

5. In section 54 of the principal Act, in sub-section (1), in the table for the entries at serials 9 and 15 the following entries shall column-wise be *substituted*, respectively, namely :-

(1)	(2)	(3)
“9	The dealer or other person, as the case may be, obstructs or prevents an officer empowered under section 45 or section 48 from performing any of his functions under this Act;	A sum of rupees five thousand in case of registered dealer and five times thereof in case of others

(1)

15.

(1)	(2)	(3)
15.	Where the driver or person in charge of the vehicle, as the case may be, -	40% of the value of goods
	<ul style="list-style-type: none"><li data-bbox="448 258 971 405">(i) fails to carry documents referred to in section 52 and also fails to prove that goods carried in his vehicle are meant for delivery to dealers or persons outside the State; or<li data-bbox="448 426 971 636">(ii) while carrying such documents for transit of goods through the State undertakes responsibility of 'handing over such goods to a bonafide person inside the State for carrying them outside the State but fails to hand over such goods to such bonafide person; or<li data-bbox="448 657 971 804">(iii) being a person, who receives any goods from driver or person in charge of a vehicle for carrying them outside the State, does not carry such goods outside the State; or<li data-bbox="448 825 971 917">(iv) being a transporter or hirer of a vehicle prepares goods-receipt by showing false destination of goods outside the State;"	

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Value Added Tax Act, 2008 has been enacted to provide for introducing Value Added System of taxation for levy and collection of tax on sale or purchase of goods. With a view to removing inconvenience to persons including traders and entrepreneurs due to check-posts and barriers established under the said Act and for facilitating free trade and commerce, it has been decided to amend the said Act mainly to provide for:-

- (a) omitting the provisions for the establishment of check-post and barriers;
- (b) allowing the dealer to download the Form of declaration for import from the official website of the department;
- (c) requiring the driver or other person in charge of the vehicle coming from any place outside the State and bound for any other place outside the State and carrying goods mentioned in sub-section (1) of section 50 to carry such documents as may be prescribed.

The Uttar Pradesh Value Added Tax (Third Amendment) Bill, 2009 is introduced accordingly.
