

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- 2372 /XI-7(103)/91-U.P.Act-5-2008-Order-(S.J.) 2009 dated November 24, 2009:

NOTIFICATION

No.-KA.NI.-2- 2372 /XI-7(103)/91-U.P.Act-5-2008-Order-(S.J.)-2009
Lucknow::Dated::November 24, 2009


In exercise of the powers under clause (c) of section 7 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P.Act no. 5 of 2008), the Governor is pleased to direct that no tax shall be payable by a dealer under the said Act, with effect from November 24, 2009, on the turnover of sale of,-

- (a) Motor cycle, Scooter, Moped including such vehicles operated by battery instead of petrol;
- (b) Light motor vehicles including S.U.V. having maximum capacity of seven seats including driver seat for personal use."

to the members of Arm Forces of India/other Defence Establishments or Defence Ex-Servicemen posted or residing, as the case may be, within the State of Uttar Pradesh through Canteen Stores Department/Military Canteens on the basis of entitlement letter issued by an Officer not below the rank of Commanding Officer recommending sale to the said persons without charging tax under the said Act, subject to the following conditions:-

Conditions

- (i) two copies of the entitlement letter shall be issued to the dealer and one copy shall be sent to the assessing authority of the dealer. The dealer shall submit one copy of the entitlement letter to the assessing authority alongwith the annual return;
- (ii) the dealer shall annex a list of sales made against the entitlement letter with the return of a tax period;
- (iii) the above facility of purchase of a four wheeler shall be available only once to any serving or ex-servicemen ;
- (iv) motor cycle, scooter, moped and light motor vehicles purchased under the facility given under this notification shall not be transferred within a period of ten years from the date of purchase to any person except wife/husband/son/daughter or any such serving or ex-servicemen. In this regard the entry shall be recorded on the registration certificate of the vehicle by the registering authority of the Transport Department;
- (v) the concerning officers shall ensure the entry of purchase of vehicle in the service records of the serving military personnel or in other records of the ex-servicemen;
- (vi) the annual number for the whole State shall be limited to three thousand for vehicles mentioned at serial number (a) and one thousand two hundred for vehicles mentioned at serial number (b).

By order

(Durga Shanker Misra)
Sachiv.