

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 notification no. KA.NI.-2-247 /XI-9(341)/09-U.P.Act-5-08-Order-(58)-2009 dated February 24, 2010 for general information:

NOTIFICATION

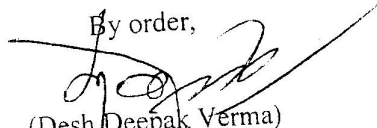
No.- KA.NI.-2- 247 /XI-9(341)/09-U.P.Act-5-08-Order-(58)-2010
Lucknow::Dated::February 24, 2010

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 under the said Act, with effect from April 01, 2010 on the turnover of direct sale to or direct purchase by manufacturer-exporter of any raw materials, processing material, consumable stores, spare parts, accessories, components, lubricants, fuel other than petrol and diesel and packing materials for use in the manufacture of goods by him or in the packing of goods manufactured by him subject to the following conditions:

CONDITIONS

- (i) the above facilities will be available only when, the manufactured goods is exported out of India;
- (ii) the benefit of this facility shall be available to the selling dealer on the submission of declaration, in the Form prescribed by the Commissioner, obtained from the manufacturer exporter;
- (iii) if the manufactured goods are not exported out of India, the manufacturer-exporter claiming the benefit of this notification, shall be liable to pay tax, according to the provisions of the aforesaid Act, on the purchase of such goods and also interest from the date of purchase of such goods and if such manufactured goods are exported out of India and also sold otherwise or disposed off otherwise than by way of sale, then the purchase of such goods liable to tax shall be determined in accordance with the ratio of quantity of exported goods and goods otherwise sold or disposed off otherwise than by way of sale;
- (iv) the manufacturer-exporter, for the export made during a tax period, shall submit the proof of export e.g.- Form-H, Bill of lading, Airway bill etc. within three months of the end of the tax period ;
- (v) if the manufacturer-exporter is found having misused the facility under this notification, he shall be liable for penal proceedings under section 54 of the Act;
- (vi) in case of misuse of the facility under this notification prosecution proceedings may be undertaken under the relevant sections of the Indian Penal Code.

By order,


(Desh Deepak Verma)
Pramukh Sachiv