

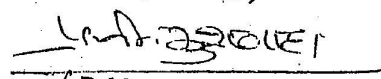
TO BE PUBLISHED IN PART-II (a) OF THE LEGISLATIVE SUPPLEMENT
OF THE U.P. GAZETTE EXTRAORDINARY, DATED, MAY 27, 2009
POSITIVELY

UTTAR PRADESH SARKAR
VIDHAYI ANUBHAG- 1
NO. 796 (2) /79-V-1-09-2 (ka)1 /2009
Lucknow: Dated: May 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 (Sanshodhan) Adhyadesh, 2009 (Uttar Pradesh Adhyadesh Sankhya 1 of 2009) promulgated by the Governor:-
(Here print the annexed)

By order,

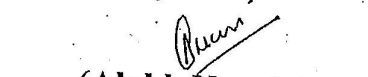

(P.V. Kushwaha)
Sachiv. o/c

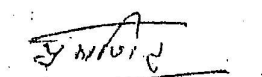
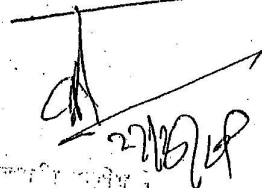
NO.796(3)/79-V-1- 09-2(Ka)1/2009 of date

Copy forwarded for information and necessary action :-

1. Mukhya Mantri, Uttar Pradesh.
2. Mukhya Sachiv, Uttar Pradesh Shasan.
3. ✓ Pramukh Sachiv, Uttar Pradesh Shasan, Kar Evam Nibandhan Anubhag-
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. Vidhi Paramarshi Pustakalaya, Uttar Pradesh Sachivalaya.
9. Sansadiya Karya Anubhag-1
10. Bhasha Anubhag-5, Uttar Pradesh Sachivalaya.
11. Vidhayi Anubhag-2, Uttar Pradesh Sachivalaya

By order,


(Alakh Narain)
Vishesh Saachiv Evam
Upper Vidhi Paramarshi.
o/c

प्रमाणित किया गया,
मुख्य सचिव,
उत्तर प्रदेश शासन,
लखनऊ-226002

**THE UTTAR PRADESH VALUE ADDED TAX
(AMENDMENT) ORDINANCE, 2009**
(U.P. Ordinance no. 1 of 2009)
(Promulgated by the Governor in the Sixtieth Year of the Republic of India)

**An
Ordinance**

further to amend the Uttar Pradesh Value Added Tax Act, 2008.

WHEREAS the State Legislature is not in session and the Governor is satisfied that the circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance:-

- | | | |
|--|----|--|
| Short title | 1- | This Ordinance may be called the Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2009. |
| Amendment of section 2 of U.P. Act no. 5 of 2008 | 2- | In section 2 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, in clause (ag) after sub-clause (ii) the following sub-clause shall be inserted, namely:-
"(iii) the amount of additional tax leviable under section 3-A;" |
| Insertion of new section 3-A | 3- | After section 3 of the principal Act, the following section shall be inserted, namely:-
" 3-A (1) Notwithstanding anything to the contrary
Levy of contained in any other provision of this Act
Additional but subject to the provisions of sub-section(2),
Tax every dealer liable to pay tax under this Act shall be liable to pay in addition to the tax payable under any other provision of this Act, an additional tax on the taxable turnover |

of sale or purchase of goods or both, at such rate not exceeding five percent, as may be specified by the State Government by notification in the gazette. Different rates may be specified in respect of different goods or different classes of goods.

(2) No additional tax under sub-section (1) shall be levied and paid on,-

- (a) the turnover of sale or purchase or both as the case may be, of goods specified in column 2 of Schedule I and Schedule III;
- (b) the turnover of sale or purchase or both as the case may be, of goods declared to be of special importance in the inter-State trade or commerce under section 14 of the Central Sales Tax Act, 1956;
- (c) such sale or purchase, or sale or purchase of such goods by such class of dealers, as may be specified in the notification issued by the State Government under clause (c) of section 7.

(3) The amount paid under sub-section (1) shall be eligible for input tax credit in accordance with the provisions of section 13.

(4) Any dealer who avails the facility of composition of tax under section 6 shall also be eligible for availing the facility of composition with respect to additional tax.

(5) The additional tax leviable under this section shall

cease to be levied after a period of five years from the date of publication of the notification issued by the State Government under sub-section (1).

**T.V. RAJESWAR
GOVERNOR
UTTAR PRADESH.**