

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.-2-1315 /XI-9(10)/08-U.P.Act-5-2008-Order-(101)-2013 dated October 07, 2013:

NOTIFICATION


No.-KA.NI.-2-1315 /XI-9(10)/08-U.P.Act-5-2008-Order-(101)-2013
Lucknow, Dated: October 07, 2013

In exercise of the powers under sub-section (1) of section 34 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P.Act no. 5 of 2008), the Governor is pleased to direct that with effect from October 08, 2013, every person responsible for making payment to the selling dealer, for discharge of liability on account of valuable consideration payable on sale of goods shall, at the time of making such payment to the seller, either by credit or in cash or in any other manner, towards the satisfaction of tax payable by the dealer on account of sale of any taxable goods, deduct an amount equal to four percent of the value of goods:

Provided that this notification shall not be applicable except in the cases of the transactions between the dealer and,-

- (a) a Department of the Central Government or of any State Government; or
- (b) a Local Authority under any Act for the time being in force in the State of Uttar Pradesh; or
- (c) a Corporation or Undertaking established or constituted by or under a Central Act or a Uttar Pradesh Act ; or
- (d) a University or an Educational Institution or a Training Centre.

By order,


(Biresh Kumar)
Pramukh Sachiv