

## Uttar Pradesh Shasan

### Sansthaगत 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 the following English translation of Government notification no.Ka.Ni.-2-623 /XI-9(66)/2012-U.P. Act-5-2008-U.P.VAT Rules-08-Order-(9)-2013, dated, 13 May, 2013 :-

### NOTIFICATION

No.Ka.Ni.-2-623 /XI-9(66)/2012-U.P.Act-5-2008-U.P. VAT Rules-08-Order-(9)-2013,

Lucknow: Dated: 13 May, 2013

In exercise of the powers under section 79 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Value Added Tax Rules, 2008.

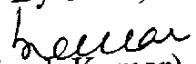
The Governor, being satisfied that circumstances exist which render it necessary for him to take immediate action, is further pleased under the proviso to sub-section (3) of section 79 of the said Act to make the aforesaid rules without previous publication:-

#### The Uttar Pradesh Value Added Tax (Fourth Amendment) Rules, 2013

Short title and commencement	1.	(1)- These rules may be called the Uttar Pradesh Value Added Tax ( Fourth Amendment) Rules, 2013  (2)- They shall come into force with effect from the date of their publication in the Gazette.	
Amendment of rule 24	2.	In the Uttar Pradesh Value Added Tax Rules, 2008 in rule 24 for the existing clause (a) set out in Column-I below, the clause as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<b>Existing clause</b>	<b>Clause as hereby substituted</b>
		(a) In respect of capital goods required for use in manufacture, in three successive annual installments	(a) In respect of capital goods required for use in manufacture, in three successive annual installments of

	<p>of equal amount and shall be claimed in the tax return of the first tax period of the assessment year. The first such installment shall be claimed in the tax return of first tax period of the assessment year succeeding the assessment year in which capital goods liable to input tax credit, has been purchased and subsequent installment shall be claimed in first tax period of subsequent assessment year:</p> <p>Provided that where the manufactured goods is disposed of in different modes whether by way of sale or otherwise, only proportionate amount of annual installment computed on pro rata basis shall be claimed and be allowed to the extent it is admissible:</p> <p>Provided further that in case of captive power plant where percentage consumption of electrical energy is less than ninety, only proportionate amount of annual installment of input tax credit shall be claimed and be allowed;</p>	<p>equal amount and shall be claimed in the tax return of the first tax period of the assessment year. The first such installment shall be claimed in the tax return of first tax period of the assessment year succeeding the assessment year in which capital goods liable to input tax credit, has been purchased and subsequent installment shall be claimed in first tax period of subsequent assessment year:</p> <p>Provided that where the manufactured goods is disposed of in different modes whether by way of sale or otherwise, only proportionate amount of annual installment computed on pro rata basis shall be claimed and be allowed to the extent it is admissible:</p> <p>Provided further that in case of captive power plant where percentage consumption of electrical energy is less than ninety, only proportionate amount of annual installment of input tax credit shall be claimed and be allowed:</p> <p>Provided also that for the manufacturing units established under the Infrastructure and Industrial Investment Policy, 2012 of the State Government, the input tax credit in respect of the capital goods purchased during any assessment year shall be claimed and be admissible in the return of the first tax period of the</p>
--	--	--

			<p>succeeding assessment year. This facility shall be available for such units till the continuation of the said policy or 5 years from the date of first purchase of plant, machinery from within the State, whichever is earlier. This provision shall be applicable after the commencement of the Uttar Pradesh Value Added Tax (Fourth Amendment) Rules, 2013.</p>
--	--	--	--

By order,  
  
 (Biresh Kumar)  
 Pramukh Sachiv