

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.-2-2758/XI-9(1)/08-U.P.Act-5-2008-Order-(29)-2008 dated September 29, 2008 for general information:

NOTIFICATION

No.- KA.NI.-2-2758/XI-9(1)/08-U.P.Act-5-2008-Order-(29)-2008
Lucknow::Dated:: September 29, 2008

In exercise of the powers under sub-section(4) of section 4 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P.Act no. 5 of 2008), the Governor is pleased to make with effect from September 30, 2008 the following amendments in Schedule-I, Schedule-II and Schedule-IV to the said Act:-

AMENDMENT

(a) In the said Schedule-I for entries at serial numbers 7, 11 and 48, the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods
1	2
7	Books and periodicals and journals including Braille books; maps; chart and globe; Workbooks bearing the name of the author thereon or prescribed in the syllabus of any Educational Board or Council.
11	Charkha, Amber Charkha, Handlooms (including pitlooms, frame looms, light shuttel looms, and paddle looms); implements used in the production of khadi/khaddar, handloom fabrics and parts thereof; <i>Khadi fabrics of all kinds, Gandhi Topi, Khadi Garments and Khadi made-ups including unfilled Rajai, unfilled Gaddey, unfilled Gaddi, unfilled pillow.</i>
48	Handloom durries, handwoven tat Pattis, Gudris; Hand made woolen and hand made silk carpets; <i>Handmade papers.</i>

(b) In Schedule-II, in Part-A,- for entries at serial numbers 9, 22, 26, 33, 41, 59, 63, 68, 79, 87, 92, 94, 103, 106, 116, 126 and 136 the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods
1	2
9	<i>Omitted.</i>
22	<i>Omitted.</i>
26	<i>Omitted.</i>
33	<i>Omitted.</i>
41	Drugs and Medicines <i>excluding medicated soaps, shampoo, antiseptic cream, face cream, massage cream, eye gels and hair oil which are not included in Schedule-C, C(1), H or X of the Drugs and Cosmetic Rules, 1945</i> but including vaccines, medicated ointments, light liquid paraffin of IP grade; Chooran; <i>sugar pills for medicinal use in homeopathy.</i>

59	<i>Omitted.</i>
63	<i>Omitted.</i>
68	<i>Omitted.</i>
79	Contact lens, spectacle frames, lenses, spectacles excluding sungoggles and sunglasses.
87	Tel ki kuppi; files used by artisans.
92	Paper of all kinds (including newsprint when sold to persons other than news paper publishers) and gum tape, whether meant for writing, printing, copying, packing or for any other purpose excluding cellophane, mill board, duplex board and grey board; plywood, flushdoor and blockboard, metallic jaali, barbed wire; and wooden spoon; cash box.
94	<i>Omitted.</i>
103	<i>Omitted.</i>
106	<i>Omitted.</i>
116	Spices and condiments of all kinds including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javitri, jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch, ararote, mushroom, khumba and guchchi, gola, goley ka burada, seik narial, til, rai, postadana, magaj of all kinds, kesar.
126	<i>Omitted.</i>
136	Writing instruments, geometry boxes, colour boxes; water colour, pastel colour, crayons & pencils, sharpeners, scale and eraser; mathematical survey. mechanical drawing, biological instruments & apparatus, scientific apparatus <i>and scientific instruments.</i>

(c) In Schedule-II, in Part-B,-

entries at serial numbers 1, 2, 3, 4, 6 7, 9, 11, 18, 19, 21, 25 and 27 shall be omitted.

(d) In Schedule-II, in Part-C, for entry at serial number 236, the following entry shall, columnwise be substituted namely:-

S.no.	Name and description of goods
1	2
236	<i>Raw tobacco</i>

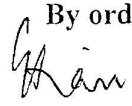
(e) For the existing Schedule-IV, the following Schedule-IV shall be substituted, namely:-

Schedule-IV

S.no.	Name and description of goods	Point of Tax	Rate of Tax %
1	2	3	4
1	Spirits and Spirituous liquors of all kinds including Alcohol, as defined under the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 but excluding country liquors.	M or I	32.5%
2	Arms and Ammunition	M or I	21%

3	Petrol	M or I	23.62%
4(a)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner.	M or I	5%
4(b)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 in cases other than those described in serial no. 4(a)	M or I	16.16%
5	Aviation turbine fuel (Duty paid) or aviation turbine fuel (bonded).	M or I	21%
6	Aviation Gasoline (Duty paid) or aviation Gasoline (bonded).	M or I	21%
7(a)	Furnace oil including residual furnace oil when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner.	M or I	5%
7(b)	Furnace oil including residual furnace oil in cases other than those described in serial no. 7(a)	M or I	21%
8(a)	Natural gas other than Compressed Natural Gas {CNG} when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner.	M or I	5%
8(b)	Natural gas other than Compressed Natural Gas {CNG} when sold to registered dealer for use in the process of manufacture by an industrial unit* situated in Taj Trapezium Area against certificate prescribed by the Commissioner.	M or I	5%
8(c)	Natural gas other than Compressed Natural Gas {CNG} in cases other than those described in serial no. 8(a) and 8(b).	M or I	21%
9(a)	Naptha when sold to an industrial unit* of a registered dealer for use in the process of manufacture of taxable goods other than non-VAT-goods against certificate prescribed by the Commissioner.	M or I	5%
9(b)	Naptha in cases other than those described in serial no. 9(a)	M or I	21%
10	Opium	M or I	32.5%

*Note:- Industrial Unit means any factory or workshop established on land or building of own or taken on lease.

By order,

 (Govindan Nair)
 Pramukh Sachiv