

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 the following English translation of Government notification no. KA.NI.-2-42/XI-9(1)2008-U.P.Act-5-2008-Order-(108)-2014 dated January 10, 2014:

NOTIFICATION

No.- KA.NI.-2-42/XI-9(1)2008-U.P.Act-5-2008-Order-(108)-2014

Lucknow::Dated:: January 10, 2014

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 January 11, 2014 the following amendment in Schedule-II and Schedule-IV to the said Act:-

AMENDMENT

- (a) In the said Schedule-II, in Part-A,-
- (i) in the entry at serial number 33, the words "**green tea leaf &**" shall be omitted.
- (ii) in the entry at serial number 122, for the word "Tea" the words "**Tea of all kind like white, yellow, green, oolong (or wulong), black, red, post-fermented tea etc.or any other form of tea prepared or processed with leaves**" shall be substituted.
- (b) In the said Schedule-IV, after entry at serial number 14, the following entries shall columnwise be inserted, namely:-

S.No.	Name and description of goods	Point of Tax	Rate of Tax
1	2	3	4
15 (a)	All kinds of lubricants 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%
15(b)	All kinds of lubricants in cases other than those described in serial number 15(a).	M or I	21%

By order,



(Biresh Kumar)
Pramukh Sachiv.