

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 notification no. KA.NI.-2-1718/XI-9(81)/91-U.P.Act-30-07-Order-(122)-2014 dated December 12, 2014:

NOTIFICATION

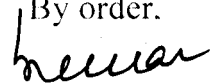
No.- KA.NI.-2-1718/XI-9(81)/91-U.P.Act-30-07-Order-(122)-2014
Lucknow::Dated::December 12, 2014

Whereas the State Government is satisfied that it is expedient in the public interest so to do :

NOW THEREFORE, in exercise of the powers under section 7 of the Uttar Pradesh Tax On Entry Of Goods Into Local Areas Act , 2007 (U.P. Act no. 30 of 2007) the Governor is pleased to exempt non levy sugar manufactured during the Crushing Season 2014-15 by a Sugar Mill established in the State of Uttar Pradesh from the levy of tax subject to the following conditions :-

- (i) The manufacturer Sugar Mill shall issue a certificate prescribed by the Commissioner Commercial Taxes to the purchasing dealer that the sugar sold has been manufactured during the Crushing Season 2014-15 and as such it is exempt from the levy of tax.
- (ii) The purchasing dealer shall not pay tax on such sugar to the above manufacturer.
- (iii) The purchasing dealer shall issue prescribed declaration as envisaged in sub-rule(1) of rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008 to the subsequent purchaser, if any, who intends to bring such sugar in different local area in respect of the sugar purchased against the aforesaid certificate issued by the Sugar Mill to ensure that no entry tax is payable at any subsequent stage .

Explanation : For the purposes of this notification on the issuance of Certificate as envisaged in the aforesaid clause (i) it shall be deemed that the tax has been paid on behalf of such purchaser in respect of such sugar for the purposes of sub-section (3A) of section 4 of the Uttar Pradesh Tax On Entry Of Goods Into Local Areas Act, 2007.

By order.

(Biresh Kumar)
Pramukh Sachiv.