

**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.-2-292/XI-9(175)/14-U.P.Act-5-2008-Order-(130)-2015 dated March 12, 2015:

**NOTIFICATION**

No.- KA.NI.-2-292/XI-9(175)/14-U.P.Act-5-2008-Order-(130)-2015  
Lucknow::Dated:: March 12, 2015

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 March 13, 2015 the following amendment in Schedule-IV to the said Act:-

**AMENDMENT**

In the said Schedule-IV,-

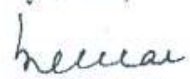
(i) for entry at serial number 4(b) the following entries shall, columnwise be substituted respectively namely:-

S.no.	Name and description of goods	Point of Tax	Rate of Tax %
1	2	3	4
4(b)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 when sold to Power Stations owned by the Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited for use in the generation of electricity against certificate prescribed by the Commissioner.	M or I	6%
4(c)	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 nos. 4(a) and 4(b).	M or I	17.48%

(ii) for entry at serial number 7(b) the following entries shall, columnwise be substituted respectively namely:-

S.no.	Name and description of goods	Point of Tax	Rate of Tax %
1	2	3	4
7(b)	Furnace oil including residual furnace oil when sold to Power Stations owned by the Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited for use in the generation of electricity against certificate prescribed by the Commissioner.	M or I	6%
7(c)	Furnace oil including residual furnace oil in cases other than those described in serial nos. 7(a) and 7(b).	M or I	21%

By order,

  
(Biresh Kumar)  
Pramukh Sachiv.