

TO BE PUBLISHED IN PART-I (a) OF THE LEGISLATIVE  
SUPPLEMENT OF THE U.P. GAZETTE EXTRAORDINARY, DATED,  
SEPTEMBER 16, 2016 POSITIVELY

UTTAR PRADESH SHASAN  
VIDHAYI ANUBHAG- 1  
NO.1338(2)/79-V-1-16-1(ka)18/2016  
LUCKNOW:DATED: SEPTEMBER 16, 2016

NOTIFICATION

Miscellaneous

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Sthaneya Kshetra Men Mal Ke Prevesh Par Kar (Sanshodhan) Adhiniyam, 2016 (Uttar Pradesh Adhiniyam Sankhya 18 of 2016) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 14, 2016:-

(Here print the annexed)

By order,

Rang Nath Pandey,  
Pramukh Sachiv

N0.1338 (3)/79-V-1- 16-1(Ka)18/2016 of date

Copy forwarded for information and necessary action to,-

1. Mukhya Mantri, Uttar Pradesh,
2. Mukhya Sachiv, Uttar Pradesh Shasan,
3. Pramukh Sachiv, Kar Evam Nibandhan Anubhag-2, Uttar Pradesh Shasan,
4. Pramukh Sachiv, Vidhan Sabha, Uttar Pradesh.
5. Pramukh Sachiv, Vidhan Parishad, Uttar Pradesh,
6. Soochna Nideshak, Uttar Pradesh,
7. Sri Rajyapal Ke Pramukh Sachiv, Uttar Pradesh,
8. Sansadiya Karya Anubhag-1,
9. Vidhi Paramarshi Pustakalaya, Uttar Pradesh Sachivalaya,
10. Bhasha Anubhag-5, Uttar Pradesh Sachivalaya,
11. Vidhayi Anubhag-2, Uttar Pradesh Sachivalaya.

By order,

(Rajesh Singh)  
Vishesh Sachiv Evam  
Upper Vidhi Paramarshi.

50-2  
20/9/16  
(श्री चन्द्र द्विवेदी)  
विशेष कार्यधिकारी  
संस्थागत वित्त कर एवं निष्पक्ष लेखा  
उत्तर प्रदेश शासन।

U.P. Act no. 18 of 2016

THE UTTAR PRADESH TAX ON ENTRY OF GOODS INTO LOCAL AREAS  
(AMENDMENT) ACT, 2016

(As passed by the Uttar Pradesh Legislative Assembly)

AN

ACT

further to amend the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007.

It IS HEREBY enacted in the Sixty-seventh Year of the Republic of India as follows :-

1. This Act may be called the Uttar Pradesh Tax on Entry of Goods into Local Areas (Amendment) Act, 2016. Short title

Amendment of  
section 2 of U.P.  
Act no. 30 of  
2007

2. In section 2 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007 (U.P. Act no. 30 of 2007), hereinafter referred to as the principal Act, in sub-section (1), in clause (b) *after* sub-clause (ix) the following sub-clause shall be *inserted*, namely :-

“(x) A transporter/courier/delivery agent/agent/goods carrier and any other person, who intends to bring such goods, whether on his own account or on behalf of any other person, into the State from outside the State otherwise than in connection with business or for personal use, through online purchase or e-commerce.”

Insertion of new  
section 4-A

3. After Section 4 of the principal Act, the following section shall be *inserted*, namely :-

“4-A. Notwithstanding anything contained in this Act, the Collection of Commissioner may by circular formulate a simple tax on goods brought through e-commerce procedure for the collection of tax on entry of specified goods into a local area made through online purchase or e-commerce and such procedure may also provide for collection of tax from a transporter/courier/delivery agent/agent/goods carrier and any other person who intends to bring such goods, whether on his own account or on behalf of any other person, into the State from outside the State otherwise than in connection with business or for personal use and such transporter/courier/delivery agent/agent/goods carrier and any other person shall be liable to pay tax payable under this Act in such manner as may be determined thereunder.”