

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.-2-2760 /XI-9(107)/07-U.P.Act-30-2007-Order-(28)-2008, dated September 24, 2008 for general information:

NOTIFICATION

No.-Ka.Ni.-2-2760 /XI-9(107)/07-U.P.Act-30-2007-Order-(28)-2008

Lucknow: Dated: September 24, 2008

In exercise of the powers under section 16 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007 (U.P. Act no. 30 of 2007) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904), and in supersession of the Uttar Pradesh Tax on Entry of Goods Rules, 1999 published with Government notification no.-Ka.Ni.-2-3122/XI-9(81)/91-U.P.Ordi.-21/99-Rule-1999 dated December 22, 1999 as amended from time to time, the Governor is pleased to make the following rules:-

THE UTTAR PRADESH TAX ON ENTRY OF GOODS INTO LOCAL AREAS RULES, 2008

- | | |
|------------------------------|---|
| Short title and commencement | 1. (1) These rules may be called the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008.
(2) They shall come into force with effect from the date of their publication in the Gazette. |
| Definitions | 2. (1) In these rules, unless there is anything repugnant in the subject or context :-
(a) "Act" means the Uttar Pradesh Tax on Entry Of Goods into Local Areas Act, 2007.
(b) "Form" means a form appended to these rules.
(c) "Section" means a section of the Act.
(2) Words and expressions not defined in these rules but defined in the Act shall have the meanings assigned to them in the Act. |
| Registration of dealer | 3. (1) Any dealer, who is liable to pay tax under the Act and is already registered under the Uttar Pradesh Value Added Tax Act, 2008 shall not apply for registration under the Act, however, he shall be required to furnish the informations in Form-A to the registering authority under section 8.
(2) Any dealer who is not registered under the Uttar Pradesh Value Added Tax Act, 2008 and is liable to pay tax under the Act shall, for issue of registration certificate, apply to the registering authority within a period of thirty days from the date on which such dealer has become so liable, in Form-U.P.VAT-VII prescribed under the Uttar Pradesh Value Added Tax Rules, 2008 along with proof of deposit of registration fee of one hundred rupees; |

Provided that a dealer who fails to apply for issue of registration certificate within the time prescribed, without prejudice to any other liability under the Act, may apply after depositing late fee at the rate of rupees one hundred for every month or part thereof from the date of expiry of the period referred to above in this sub-rule.

- (3) If the registering authority is satisfied that the application is in order, the information furnished is correct and complete and the fee or late fee, if any, payable has been deposited, he may, unless he considers it necessary to demand security after making such enquiry as he deems fit, register the dealer and grant to him a certificate of registration in Form-B.
- (4) If the registering authority has demanded security, the dealer shall be registered and be granted a registration certificate only if the security so demanded has been furnished to the satisfaction of such registering authority.
- (5) For grant, amendment and cancellation of registration certificate or rejection of registration application or the demand of security, the provisions of section 17 and section 19 of the Uttar Pradesh Value Added Tax Act, 2008 shall mutatis mutandis apply.

- (6) The cancellation of a certificate of registration shall not affect the liability of such dealer to pay the tax, penalty or any other dues due for any period whether such tax, penalty or any other dues is assessed before or after the cancellation.

Submission of
returns and
assessment of
Tax

4. (1) Every dealer liable to pay tax under the Act, shall submit to the assessing authority his returns for a tax period in Form-C.
- (2) For submission of returns, annual return and assessment of tax the provisions of rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis mutandis apply to all dealers under the Act.
- (3) Upon the expiry of the assessment year, the assessing authority after such enquiry, as he may deem necessary, shall determine the aggregate value of the goods and amount of reversal of tax under section 5 of the dealer in respect of assessment year and shall assess the tax payable and reversal of tax if any:

Provided that in the case of a dealer who discontinues business during any assessment year, the assessing authority may make an assessment order and assess the tax payable and reversal of tax before the expiry of the assessment year:

Provided further that, before determining the aggregate value of the goods and amount of reversal of tax to the best of his judgment, the assessing authority shall issue a show cause notice to the dealer for non-acceptance of the returns, if any, submitted by the dealer, and shall give him a reasonable opportunity of furnishing his reply thereto.

- (4) If the tax assessed differs from the total amount of tax deposited by the dealer, the difference shall be realised or refunded, as the case may be, by the assessing authority in accordance with the provisions of the Act.

Reversal of levy
of tax

5. (1) In case of the transaction within the State, any dealer who claims reversal of levy of tax under clauses {a}, {c} and {e} of sub-section {1} of section 5 shall obtain a certificate in Form-D from the purchasing or consignee dealer and submit the original thereof to the assessing authority within three months after the end of period to which the certificate relates:

Provided that if the assessing authority is satisfied that the dealer concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, he may allow such certificate to be furnished within such further time, not later than the time prescribed or permitted for filing annual return.

- (2) For the purpose of sub-rule {1}, the provisions of sub-rule {2} to sub-rule {16} of rule 56 of the Uttar Pradesh Value Added Tax Rules, 2008, shall mutatis-mutandis apply.

- (3) A single Form prescribed under sub-rule {1} shall cover the transactions made during the financial year subject to maximum monetary limit of rupees five lakhs, but this monetary limit shall not apply for the following types of dealers :-

{a} a department of the Central Government or the State Government or a Corporation or Undertaking established or constituted by or under a Central Act or an Uttar Pradesh Act or a Government Company as defined in section 617 of the Companies Act, 1956, having an yearly turnover of rupees five crores or more, or

{b} dealer having an yearly turnover of rupees twenty five crores or more.

- (4) In case of inter-State trade and commerce or export out of the territory of India, any dealer who claims the reversal of tax under clauses {a}, {b}, {d} and {e} of sub-section {1} of section 5, the declaration or certificate submitted under sub-rules {1}, {5}, {10}, {11} and {11A} of rule 12 of the Central Sales Tax {Registration and Turnover} Rules, 1957, as the case may be, to the assessing a

uthority, shall be the sufficient proof of the reversal of tax.

- (5) For the purpose of the reversal of tax levy, the provisions of rule 50 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis-mutandis apply.

Manner of
payment

6. The Provisions of rules 12,13,14 and 15 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis-mutandis apply for manner of payment of tax due under the Act.

Realisation and
deposit of tax by
the manufacturer

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7. The manufacturer in Uttar Pradesh responsible for selling, supplying or otherwise dispatching the goods notified by the State Government, under sub-section (1) of section 12, to any person in Uttar Pradesh shall,-


{a} receive the amount of tax payable on the value of goods through a demand draft in the name of the concerned assessing authority and shall deposit the same into the Government Treasury on or before 20th date of the next succeeding month:

Provided that the tax so collected upto 20th of March for the tax period ending on 31st of March, shall be deposited upto 25th of that month;

{b} submit to the assessing authority on or before 20th date of next succeeding month, a monthly return of such turnover in Form-E giving detailed informations in the Annexure thereof, along with the treasury challan for proof of the deposit of the tax;

{c} issue a sale invoice (in case of non-vat goods and exempted goods) or tax invoice prescribed in sub-rules {2} and {3} of rule 44 of the Uttar Pradesh Value Added Tax Rules, 2008 to the dealer or the person, as the case may be, in which entry tax shall be shown separately;

{d} the tax invoice or sale invoice, as the case may be, issued by the manufacturer under the Uttar Pradesh Value Added Tax Act, 2008 or the Uttar Pradesh Value Added Tax Rules, 2008, shall be treated as sufficient proof of payment of tax due under the Act.

By Order,

(Govindan Nair)
Pramukh Sachiv.

FORM-A

Department of Commercial Taxes, Government of Uttar Pradesh

{See sub-rule {1} of rule 3 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008}
Form for giving information regarding registration under the Uttar Pradesh Value Added Tax Act, 2008

To,
The Registering Authority,
----- Circle.

I,{Full Name}, son of
{Full Name} Proprietor / Partner of the Firm / Karta of Hindu Joint Family / Managing Director/Director authorised by the Board of Directors of the Limited Company / President or Secretary of the Society / Club or Association / Head of Office/Officer duly authorised by the Head of the Office of the Department of the Central or State Government-Dealer / Principal Officer or Officer duly authorised by the Principal Officer of the authority or the Body carrying on the business under the name and style of Sarvashri the principal place of business whereof is situated at{Complete address} within your jurisdiction, is registered under the Uttar Pradesh Value Added Tax Act, 2008 and my registration number is which is valid from

Particulars of the goods liable to tax under the Act:-

Purpose	Name of goods
1- for the purpose of consumption.	-----
2- for the purpose of use.	-----
3- for the purpose of sale.	-----

Verification

I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

Place
Date

Signature of the applicant
Status in relation to the dealer.....
Permanent Address.....
.....

FORM-B

Department of Commercial Taxes, Government of
Uttar Pradesh

{See sub-rule {3} of rule 3 of the Uttar Pradesh Tax
on Entry of Goods into Local Areas Rules, 2008}

Counter foil

Registration No.
Name of dealer
Principal place of business
Branches
 {1}
 {2}
 {3}
Date of Application
Date of grant of certificate
 Signature of the registering authority

 Name of the registering authority
 Circle

FORM-B

Department of Commercial Taxes, Government of Uttar
Pradesh

{See sub-rule {3} of rule 3 of the Uttar Pradesh Tax on
Entry of Goods into Local Areas Rules, 2008}

Dealer's copy

Certificate of registration under section 8
Registration No.
 I, registering authority of
Circle do hereby registrar M/s.
with effect from
The registration shall remain in force till the date of closer
of business or the date of cancellation of registration, as
the case may be .
The principal place of business is situated at
..... and the business carried on under
the name and style of M/s.
There are the following branches
1-
2-
3-
Date Signature
Seal Name of the registering authority
 Circle

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FORM - C

Department of Commercial Taxes, Government of Uttar Pradesh
[See sub-rule (1) of rule 4 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]
Return of Tax Period - monthly / quarterly

[To be filled in block letters only]

1.	Assessment Year	-																		
2.	Tax Period Ending on	-																		
3.	Designation of Assessing Authority	-																		
4.	Name of Circle / Sector	-																		
5.	Name / address of the dealer / Firm	-																		
6.	Taxpayer's Identification Number [TIN]	-																		

7- Receipt of goods into local area & calculation of Tax

Sl. No.	Name of goods	Receipt of goods into local area and details of Tax				
		From Ex. UP	From outside Local area but within UP		From Within local area	
		Value of goods as defined under clause {h} of sub-section (1) of section 2 {in Rs.}	From manufacturers Value of goods {in Rs.}	from others Value of goods as defined under clause {h} of sub-section (1) of section 2 {in Rs.}	From manufacturers Value of goods {in Rs.}	From others Value of goods as defined under clause {h} of sub-section (1) of section 2 {in Rs.}
1	2	3	4	5	6	7
Total						

Total value of goods received into local area and details of tax thereon						
Value of goods {in Rs.}	Rate of tax	Amount of Tax	Rebate claimed, if any	Tax paid to manufacturer	Tax paid in to treasury	Balance
8 (3+4+5+6+7)	9	10	11	12	13	14 [10 - (11+12+13)]

8- Details of goods consumed, used, sold or otherwise disposed **{In Rupees}**

S.No	Name of goods	consumption, use, sale, or otherwise disposal of goods by dealer				
		Sale in the course of inter-State trade and commerce or in the course of export or transfer of goods otherwise than by way of Sale	sale within UP but outside local area	sale within local area	Value of goods consumed or used	Value of goods otherwise disposed as specified in sub-clause {a}, {c} and {e} of sub-section {1} and sub-section (2) of section 5
1	2	3	4	5	6	7
Total						

9 Detail of Tax Deposited		Treasury Challan no.	Date	Amount of Tax											
Name of Bank/Branch															
Total		In figure													
Total		In words													

Enclosures- 1- Treasury challan

- 2- Annexure A for details of purchases in column 3,4,5,6 and 7 of serial 7 separately for each column.
- 3- Annexure B for details of sales in column 3,4,5,6, and 7 of serial. 8 separately for each column.
- 4- Annexure C for details of rebate claimed in column 11 of serial 7.

DECLARATION

I -----S/o, D/o, W/o -----Status----- (ie. proprietor, director, partner etc) do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Place-----
Date-----

Signature-----
Status-----

Annexure - B

(List of purchases against Col. 3/4/5/6/7 of serial no. 8 of FORM C to be filed separately for the Tax Period----- of Years 20-- 20--)

1-	Name and address of selling Dealer																			

2-	TIN																		
----	-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

3-	Assessment Year	2	0			-													
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4-	Ending Date of Tax Period			-			-	2	0										
----	---------------------------	--	--	---	--	--	---	---	---	--	--	--	--	--	--	--	--	--	--

5-	Details of Sales								
Sl. No	Name and Address of Purchasing Dealer	TIN	Bill / sale invoice / tax invoice / challan no.	Date	Name of Commodity	Sale price of Goods (in Rs)	corresponding purchase amount (in Rs)	Reversal of Tax , if any (in Rs)	
1	2	3	4	5	6	7	8	9	

Signature of Authorised person.....
 Full Name
 Status.....
 Name and Address of Dealer.....

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FORM-D

Department of Commercial Taxes, Government of Uttar Pradesh

{ See sub-rule{1} of rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008 }

SR. No.

COUNTER FOIL

{Certificate to be issued by the purchaser to seller}
{To be filled by the office}

- | | | |
|----|---|-------|
| 1- | Signature of the issuing Officer | ----- |
| 2- | Name of the issuing Officer | ----- |
| 3- | Seal of the issuing Officer | ----- |
| 4- | Date of issue | ----- |
| 5- | Name and Address of the dealer to whom issued | ----- |
| 6- | Registration Number under the Act or under the
Uttar Pradesh Value Added Tax Act, 2008 {TIN} | ----- |
| | and | |
| | the date from which it is effective | ----- |

(To be filled by the dealer)

- 1- I, ----- {full name}, do hereby certify that our said Firm is registered under the Act /the Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ----- which is effective from -----
- 2- I further certify that the said Firm has purchased / received -----
{name of the goods } worth Rs. ----- from M/s -----
vide bill / sale invoice / tax invoice /challan number -----dated -----
and on these goods -

*{a} tax rupees-----has been paid by me vide Treasury Challan Number ----- Dated-----
in----- { Name and Address of the Bank / Branch / Treasury / sub-Treasury }

or

*{b} tax liability is not on our Firm because the goods has been sold to M/s ----- and
declaration Form no. -----dated----- has been received from him.

Place ----- Signature -----
Date ----- Status-----

*Strike off whichever is not applicable.

FORM-D

Department of Commercial Taxes, Government of Uttar Pradesh

{ See sub-rule{1} of rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008 }

SR. No.

DUPLICATE

{Certificate to be issued by the purchaser to seller}
{To be filled by the office}

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- Date of issue -----
- 5- Name and Address of the dealer to whom issued -----
- 6- Registration Number under the Act or under the
Uttar Pradesh Value Added Tax Act, 2008 {TIN} -----
and -----
the date from which it is effective -----

(To be filled by the dealer)

1- I, ----- {full name}, do hereby certify that our said Firm is registered under the Act /the Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ----- which is effective from -----

2- I further certify that the said Firm has purchased / received -----

{name of the goods } worth Rs. ----- from M/s -----

vide bill / sale invoice / tax invoice /challan number -----dated -----

and on these goods -

*{a} tax rupees-----has been paid by me vide Treasury Challan Number ----- Dated-----
in----- { Name and Address of the Bank / Branch / Treasury / sub-Treasury }

or

*{b} tax liability is not on our Firm because the goods has been sold to M/s ----- and
declaration Form no. -----dated-----has been received from him.

Place -----

Signature -----

Date -----

Status-----

*Strike off whichever is not applicable.

FORM-D

Department of Commercial Taxes, Government of Uttar Pradesh

{ See sub-rule{1} of rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008 }

SR. No.

ORIGINAL

{Certificate to be issued by the purchaser to seller}
{To be filled by the office}

- 1- Signature of the issuing Officer -----
- 2- Name of the issuing Officer -----
- 3- Seal of the issuing Officer -----
- 4- Date of issue -----
- 5- Name and Address of the dealer to whom issued -----
- 6- Registration Number under the Act or under the
Uttar Pradesh Value Added Tax Act, 2008 {TIN} -----
and
the date from which it is effective -----

(To be filled by the dealer)

- 1- I, ----- {full name}, do hereby certify that our said Firm is registered under the Act /the Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ----- which is effective from -----
- 2- I further certify that the said Firm has purchased / received -----
{name of the goods } worth Rs. ----- from M/s -----
vide bill / sale invoice / tax invoice /challan number -----dated -----
and on these goods -

*{a} tax rupees-----has been paid by me vide Treasury Challan Number ----- Dated-----
in----- { Name and Address of the Bank / Branch / Treasury / sub-Treasury }

or
*{b} tax liability is not on our Firm because the goods has been sold to M/s ----- and
declaration Form no. -----dated-----has been received from him.

Place ----- Signature -----
Date ----- Status-----

*Strike off whichever is not applicable.

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FORM-E

Department of Commercial Taxes, Government of Uttar Pradesh

{ See clause {b} of rule 7 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008 }

Return of the turnover on which tax has been realised for the month of -----

- 1- Name of the Manufacturer -----
- 2- Full address -----
- 3- Name and status of the person submitting
the return {i.e .Proprietor, Partner, director etc.} -----
- 4- Name of the commodity on which tax
has been realised -----
- 5- Aggregate of the value of the goods supplied Rs -----
during the month
- 6- Value of goods supplied on which no Tax has been
collected {with reasons} Rs -----
- 7- Value of goods on which Tax has been
collected Rs.-----
- 8- Amount of Tax collected Rs.-----
- 9- Amount of Tax deposited Rs -----

Challan No. -----
Dated -----
Name of the Bank / Branch.....

Declaration

I -----being known as the----- { Proprietor, Partner, Director, etc. } of the Firm M/s
-----do hereby declare and verify that, to the best of my knowledge and belief the
statements and figures given in this return and annexure are true and complete and nothing has been willfully omitted or
wrongly stated.

Place ----- Signature -----
Date ----- Status-----

Annexure

Turnover of the month of -----

S. No.	Name and address of the dealer	Bill / Tax/ sale invoice no.	Date	Value of goods {in Rupees	Tax realised	Number and date of bank draft
1	2	3	4	5	6	7

Aggregate of the value of goods and tax realised.

Enclosure

1- Treasury Challan

Signature -----
Status-----

