Uttar Pradesh Shasan Rajya kar Anubhag-2

In pursuance of the provision 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 Government Notification no.-1141/XI-2-23-9(47)/17-T.C.230-U.P.Act-1-2017-Order-(289)-2023 dated September 21, 2023.

NOTIFICATION

No.-1141/XI-2-23-9(47)/17-T.C.230-U.P.Act-1-2017-Order-(289)-2023 Lucknow: Dated: September 31, 2023

In exercise of the powers conferred by section 148 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No. 1 of 2017) (hereinafter referred to as the "said Act"), the Governor, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub- heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

1. Details of Packing Machines

7. All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in FORM SRM-I, within 30 days of issuance of this notification, electronically on the common portal,—

FORM SRM-I

| Serial | Make and | Date of | Address | No. of | Packing | Total | Electricity | Supporting | Unique ID of |
|--------|--|-------------------------------|--|--------|------------------------|--------------------------------------|---|------------|------------------------------------|
| No. | Model No. of the Machine (including the name of manufacturer) | Purchase of the Machine | of place of business where installed | Tracks | Capacity of each track | packing capacity of machine | consumption by the machine per hour | Documents | the machine (to be auto populated) |
| | | | | | | | | • | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |

| * | | | | | | | |
|---|----|----|---|---|-------|--|--|
| | | | * | ~ | | < <capacity< td=""><td></td></capacity<> | |
| | ** | | | | | < <capacity certificate="" from<="" td=""><td></td></capacity> | |
| | , | | | | , | Chartered | |
| - | | | | | у * а | Engineer>> | |
| | | 8. | | | | | |

8. Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or

containers in FORM SRM-I on the common portal, within fifteen days of grant of such

registration.

9. The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in FORM SRM-IIA.

- 10. Upon furnishing of such details in FORM SRM-I or FORM SRM-IIA, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.
- 11. In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in FORM SRM-IA on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in FORM SRM-IA on the common portal, within thirty days of issuance of this notification.

FORM SRM-IA

| 1 | | FURIVI SKIVI-IA | |
|--------|--|---|-----------------------------------|
| Serial | Name of Govt. Department/ any other agency or organization | Type of Declaration/ Submission | Details of Declaration/Submission |
| No. | | | |
| | - 1 - 1 | | |
| | | | |
| (1) | (2) | (3) | (4) |
| İ | | <copy be="" declaration="" of="" on="" portal="" the="" to="" uploaded="">></copy> | |
| | | | |

FORM SRM-IIA

[Details of installation of additional machine(s)]

| | 17 | | | 1 | | | machine(s) | J | | |
|-------------------|--|---|---------------------------------------|--|-------------------------|--|--------------------------------------|---|--|---|
| Seri al No. | Make and Model No. of the Machi ne (including the name of manufa cturer) | Date of Purch ase of the Mach ine | Date of install ation of the Machi ne | Address of place of business where installed | No. of Tra cks | Packi ng Capa city of each track | Total packin g capacit y of machin e | Electr icity consu mptio n by the machi ne per hour | Supporting Documents | Unique ID of the machine (to be auto populated) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | - | | | | | | | | < <capacity certificate="" chartered="" engineer="" from=""> ></capacity> | |

12. The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in FORM SRM-IIB.

FORM SRM-IIB
[Details of removal of the existing machine(s)]

| Γ | Seri | Unique | ID | Make | Date of | Address of | No. of | Packing | Total | Date | Reasons for |
|---|-----------|---------------|-----|---|---|---|-----------------|---|--|-------------------|---|
| | al No. | of machine | the | and Model No. of | Purchase of the Machine | place of business from where | Tracks | Capacity of each track | packing capacity of | of Rem oval | removal/dispo sal of the machine. |
| , | # | | | the Machin e | < <auto- populate d>></auto- | the machine is removed. | popula ted>> | < <auto- populate d>></auto- | machine < <auto- populate<="" td=""><td></td><td></td></auto-> | | |
| | | | | < <auto- populat ed>></auto- | | < <auto- populated> ></auto- | | | d>> | 4 | |
| | | | | | | | 1 | | , | | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|-----|-----|-----|-----|-----|-----|-----------|-----|---|
| 1 | | | s+ | | | · . | | Ī | |
| | | | | ** | | | | | < <sold party="" third="" to="">></sold> |
| lo | 41 | | | | | | 2 V 8 V 8 | 3. | < <scrap>></scrap> |

- 2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule
 - 3. Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in FORM SRM-IIIA in each place of business.
 - 4. Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms a format as specified in FORM SRM-IIIB in each place of business.

FORM SRM-IIIA

Inputs Register

| Day1 | HSN of the Input | Description of the Input | Unit quantity | Opening Balance (in units) | Quantity procured (in units) | Quantity procured (value in Rs) | Qty Consumed (in units) | Closing Balance (in units) | Waste generated in respect of the said input (qty) (in units) |
|------|------------------------|-----------------------------|------------------|----------------------------------|------------------------------------|--|-------------------------------|----------------------------------|--|
| | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| • | HSN1 | | | | | | | | |
| | HSN2 | | × ., | | | | , | | |

| | HSN3 | | | | | | |
|-------------------------|--|---|---|----------|--|--|--|
| | l) | | | | | | |
| | HSNn | | X | | | | |
| Day 2 | ı | | | | | | |
| Day 3 | | | | | | | |
| | | | | ra i kee | | | |
| Last Day of Month | - The state of the | - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | |

| | Electricity Reading | | | | | | | | | | | | |
|-------|-----------------------------|---------------------------|----------------------|-----------------------------|---------------------------|---------------------------------------|--|--|--|--|--|--|--|
| | Electricity | meter readin | g | Generator set meter reading | | | | | | | | | |
| | Initial Meter Reading | Final Meter Reading | Consumption (kwH) | Initial Meter Reading | Final Meter Reading | Consumption (kwH) | | | | | | | |
| Day I | | | | | | , , , , , , , , , , , , , , , , , , , | | | | | | | |
| | | | | | | 23.7 | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | |
| | | | | | | | | | | | | | |
| Day 2 | | | | | 3 2 2 | \$ | | | | | | | |

| Last Day of Month | | | |
|-------------------|--|--|--|

FORM SRM-IIIB

Production Register

| | i i | Bra | nd B1 | 9 | , | | | | 50 | | | | Bra nd B2 | Bra nd Bn |
|---|---|------------------------------------|--|---|--------------------------------|-----------------------------------|---|---|---|---|---|---------------------------------|-----------------|-----------------|
| | | Mad | chine l | M1 (Mentio | n Uniqu | ie ID o | f the mad | chine) | | M 2 | M | Total of all machin es | | |
| 1 | 1 | To tal no . of Po uc h PI pa ck ed | Uni t Val ue Of Po uch Pl | Total Value Of Pouches P1 Packed(V1) (in Rs) | Tota I no. of Pou chPn pack ed | Val ue Of Pou ch P | Total Value Of Pouc hes Pn Packe d (Vn) (in Rs) | Total No. of pouches Packed by Machine M1 (P1+P2+P n) | Total value of Pouches packed By machine M1 (in Rs) (VI+V2 +Vn) | Total - Producti on value of Brand B1 by all machine s (Rs) | | | | |
| | Shift 1 '00:00 to 00.00 hrs | | | | | | | | | | | | A1 0 | |
| | Shift 2 00:00 to 00:00 hrs | | | | | | | | | | | | | |
| | Shift 3 00:00 | | | | | | | 4, | | | | 71 | | > 1 |

| | | | | | 1 | | | | | |
|-----------------------|--------------------|--|-----|------|---|------|-----|---|------|--|
| - | to 00.00 hrs | | . , | | | | 1 | | | |
| | for Day I | | | | | | | | | |
| | | | | | | | | | | |
| 7 | | | | | | | | | | |
| Day | | | | | | | | | | |
| 7 | | | | | | | | - | | |
| u | | | 4 | | | | | | | |
| Dayn f the onth | | | | | | | - | | | |
| of the month | | | | | | | | | | |
| | ł. | | | 9 30 | | | | | | |
| 39 | Total for the | | | | | | · , | | | |
| | Month | | | | ` | | | | | |

3. Special Monthly Statement

2. The said registered person shall submit a special statement for each month in FORM SRM-IV on the common portal, or or before the tenth day of the month succeeding such month.

FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

| Total for | HSN of the Input | Description of the Input | Unit quantity | Openi.1g Balance (in units) | Quantity procured (in units) | Quantity procured (value in Rs) | Qty Consumed (in units) | Closing Balance (in units) | Waste generated qty (in units) |
|--------------|------------------------|-----------------------------|------------------|-----------------------------------|------------------------------------|---|-------------------------------|----------------------------------|---|
| Month | | | | * | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | HSN1 | | | | | | | | |

| | HSN2 | | | | | 4 | 7 7 |
|---|------|---|--|--|-------|---|-----|
| ٥ | HSN3 | v | | | | | |
| | | | | | AND S | 2 | |
| | HSNn | | | | | | |

ij

| | Electricity meter re | ading | | DG se' meter reading | | | | | |
|-----------------|---|---|----------------------|--|---|-------------------|--|--|--|
| nth | Initial Meter Reading on Day 1 of the month | Final Meter Reading on last day of the month | Consumption (kwH) | Initial Meter Reading on Day 1 of the month | Final Meter Reading on last day of the month | Consumption (kwH) | | | |
| I for the Month | | | | * * * * * * * * * * * * * * * * * * * | | * | | | |
| I oral | | | * - 4 | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | |
| | | . 7/ | | | | | | | |

Statement of production of goods

PART-B

| | Brand B1 | Br an d B2 | Br an d Bn |
|---|----------------------------------|---------------------|---------------------|
| | Machine M1 M M Total 2 n of all | | |
| , | * | | : |

| | Total | 1.4 | T m | | | | | | | machi nes | |
|---------------------------|--|---|--|---|--|--|---|---|---|---|--------|
| 1 | Total no. of Pouch PI packed | M RP Val ue Of Po uc h PI | Total Value Of Pouch es P1 Packed (V1) (in Rs) | Tot al no. of Pou ch Pn pac ked | Val ue Of Fo uc h Pn | Tota l Valu e Of Pouc hes Pn Pack ed (Vn) (in Rs) | Total No. of pouches Packed by Machine M1 (P1+P2 +Pn) | Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +Vn) | - | Total Produc tion value of Brand BI by all machin es (Rs) | |
| Total for the Month | w , | | | | | | | | | · | Print. |

Schedule

| S.No | Chapter / Heading / Sub-heading /Tariffitem | Description of Goods | |
|-------|---|--|-------------|
| (1) | (2) | (3) | - |
| 1. | 2106 90 20 | Pan-masala | W S S |
| 2. | 2401 | Unmanufacturedtobacco(withoutlimetube)— bearingabrand name | |
| i 3. | 2401 | Unmanufacturedtobacco (withlimetube)-bearinga brandname | |
| . 4. | 2401 30 00 | Tobaccorefuse, bearing a brandname | |
|] 5. | 2403 11 10 | 'Hookah'or'gudaku'tobaccobearingabrandname | |
| 6. | 2403 11 10 | Tobaccousedforsmoking'hookah'or commonlyknownas'hookah'tobaccoor'gudaku' notbearingabrand name | 'chilam' |
| 1 7. | 2403 11 90 | Otherwaterpipesmokingtobacconotbearinga brandname. | · Alexandra |
| 8. | 2403 19 10 | Smokingmixturesforpipesandcigarettes | |
| i 9. | 2403 19 90 | Othersmokingtobaccobearingabrandname | |
| 1 10. | 2403 19 90 | Othersmokingtobacconotbearingabrandname | |
| 11. | 2403 91 00 | "Homogenised"or"reconstituted"tobacco,bearinga brandname | |
| 12 | 2403 99 10 | Chewingtobacco (without lime tube) | * |
| 13. | 2403 99 10 | Chewingtobacco (with limetube) | |
| 14. | 2403 99 10 | Filterkhaini | |
| : 15. | 2403 99 20 | Preparationscontainingchewingtobacco | |

| 16. | 2403 99 30 | Jardascented tobacco |
|-------|------------|--|
| 17. | 2403 99 40 | Snuff |
| 18. | 2403 99 50 | Preparationscontainingsnuff |
| 19. | 2403 99 60 | Tobacco extractsandessencebearingabrandname |
| 1 20. | 2403 99 60 | Tobaccoextractsandessencenotbearingabrand Name |
| 1 21. | 2403 99 70 | Cut tobacco |
| 1 22. | 2403 99 90 | Panmasalacontainingtobacco'Gutkha' |
| 23. | 2403 99 90 | Allgoods,otherthanpanmasalacontainingtobacco 'gutkha',bearingabrandname |
| I 24. | 2403 99 90 | Allgoods,otherthanpanmasalacontainingtobacco 'gutkha',notbearingabrandname |

Explanation.-

- 4. In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- 5. The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- 6. For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

This notification shall be deemed to have come into force from 31st day of July, 2023.

(Nitin Ramesh Gokarn) Apar Mukhya Sachiv.