

## Uttar Pradesh Shasan

### Sansthatgat 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 the following English translation of Government notification no.KA.NI.-2-389/XI-9(295)/07-U.P.Act-5-2008-U.P.VAT Rules-08-Order-(66)-2011 dated March 31, 2011 :-

#### Notification

**No.KA.NI.-2-389 /XI-9(295)/07-U.P.Act-5-2008- U.P.VAT Rules-08-Order-(66)-2011**

**Lucknow: Dated: March 31, 2011**

In exercise of the powers under section 79 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Value Added Tax Rules, 2008.

The Governor, being satisfied that circumstances exist which render it necessary for him to take immediate action, is further pleased under the proviso to sub-section (3) of section 79 of the said Act to make the aforesaid rules without previous publication:-

#### **The Uttar Pradesh Value Added Tax (Third Amendment) Rules, 2011**

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Value Added Tax ( Third Amendment) Rules, 2011. (2) They shall come into force with effect from the date of their publication in the Gazette.	
Amendment of rule 12	2.	In the Uttar Pradesh Value Added Tax Rules, 2008 hereinafter referred to as the said rules, in rule 12, for existing explanation set out in Column-I below, the explanation as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing Explanation</u>	<u>Explanation as hereby substituted</u>
		Explanation: Unless it is repugnant with subject or context for the purposes of these rules, bank includes its branches also.	Explanation: (1) Unless it is repugnant with subject or context for the purposes of these rules, bank includes its branches also. (2) Where tax payable on the turn over of purchase or sale or both, fee, penalty, interest, composition money or

			any amount outstanding against a person is paid by adjustment of input tax credit it shall be deemed to be payment to the State Government under the Act.
Amendment of rule 22	3	In the said rules, in rule 22 after sub-rule (4), the following sub-rule (5) shall be inserted, namely:-  "(5) In respect of any quantity or measure of any goods resold by a dealer at a price which is lower than the purchase price, the amount of reverse input tax credit shall be equal to the differential amount of tax paid or payable on the purchase price and tax paid or payable on the sale price of such goods."	
Amendment of rule 23	4	In the said rules, in rule 23 after sub-rule (5), the following sub-rule (6) shall be inserted, namely:-  "(6) In respect of any quantity or measure of any goods manufactured or processed by using or utilizing purchased goods, sold at the price which is lower than cost price, the amount of reverse input tax credit shall be equal to the differential amount of tax paid or payable on the purchase price of such goods and tax paid or payable on sale price of manufactured or processed goods sold .	
Amendment of rule 32	5	In the said rules, in rule 32 for existing sub-rule (15) set out in Column-I below, the sub-rules as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rule</u>	<u>Sub-rules as hereby substituted</u>
		(15) The Commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act and other matters related to registration.	(15)(a) Any application under proviso to sub-section (5) of section 17 shall be submitted to the Zonal Additional Commissioner in Form LI; (b) before submitting the application under clause (a), a copy of the application shall be served upon the assessing authority and certified copy of the receipt from the assessing authority shall be annexed with the application; (c) the assessing authority shall verify the correctness of the particulars of the application and send the report to the Zonal Additional Commissioner within two weeks; (d) if the Zonal Additional Commissioner is satisfied that the application is incomplete or contains wrong particulars, he shall serve a show cause notice to

			<p>the applicant giving complete details of the short-comings and requiring him to fulfil them;</p> <p>(e) the Zonal Additional Commissioner, after considering the reply, if any, submitted by the applicant may dispose the application by passing an order in writing and inform the applicant accordingly;</p> <p>(16) The Commissioner may, from time to time, determine the modus operandi for filing of application on line also and issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act and other matters related to registration.</p>
Amendment of rule 32A	6	In the said rules, in rule 32A, for sub-rule (1) as set out in Column - I, the sub-rule as set out in Column - II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rules</u>	<u>Sub-rule as hereby substituted</u>
		(1) For the purposes of obtaining registration certificate under section 26-A of the Act, every casual dealer shall make an application in Form VII-A completed in all respects before the registering authority of the Circle in which place of his business is situated.	(1) For the purposes of obtaining registration certificate under section 26-A of the Act, every casual dealer shall make an application in Form VII-A completed in all respects before the registering authority of the Circle in which place of his business is situated:  <b>Provided that the Commissioner may also permit to submit the application online.</b>
Amendment of rule 40	7	In the said rules, in rule 40,-	
		(a) for the existing sub-rules (1) and (2) as set out in Column-I below, the sub-rules as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rules</u>	<u>Sub-rules as hereby substituted</u>
		(1) Transport memo referred to in sub-section (4) of section 21 shall be in Form XXI and blank forms shall be issued to a registered dealer by his assessing authority.	(1) Transport memo referred to in sub-section (4) of section 21 shall be in Form XXI and blank Forms shall be issued to a registered dealer by his assessing authority, or may

		(2) A registered dealer who requires blank Form XXI for use by him shall apply to his assessing authority for the issue of Blank Forms.	<p>be downloaded from the official website of the Department by the registered dealer.</p> <p>(2) A registered dealer who requires blank Form XXI for use by him shall apply to his assessing authority for the issue of blank Forms, or he may download the Forms from the official website of the Department.</p>
		(b) for the existing sub-rule (8), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
		(8) Dealer shall keep the account of all blank forms received from his assessing authority and forms used by him in Form XXII and shall retain its remaining portion and give the details of use of such forms to the assessing authority as and when asked by him.	(8) Dealer shall keep the account of all blank forms received from his assessing authority or downloaded from the official website of the Department and forms used by him in Form XXII and shall retain its remaining portion and give the details of use of such forms to the assessing authority as and when asked by him.
		(c) for the existing sub-rule (11), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
		(11) Every form obtained under sub-rule (4) shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction or theft of any such form and the loss to the Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.	(11) Every Form obtained under sub-rule (4) or downloaded from the official website of the Department shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction or theft of any such Form and the loss to the Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.
		(d) for the existing sub-rule (15), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
		(15) No registered dealer shall issue any form except a form obtained by him from his assessing authority and not declared obsolete or invalid under	(15) No registered dealer shall issue any Form except a Form obtained by him from his assessing authority or downloaded from the official website of the Department

		the provisions of sub-rule (13).	and not declared obsolete or invalid under the provisions of sub-rule (13).
		(e) after sub-rule (16) following sub-rule (17) shall be inserted :- <b>(17) "The Commissioner shall have power to determine the procedure for downloading the Form XXI."</b>	
Amendment of rule 45	8	In the said rules, in rule 45,- (a) for the existing sub-rule (12-A), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-	
		<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
		<p>(12-A) (a) Various returns prescribed in this rule maybe submitted either online on the official website of the department or in hard copy : Provided that in case of dealers, whose aggregate ofturnover as referred to insub-rule (1), is likely to exceed or has exceeded in preceding assessment year one crore rupees or suchamount as may bedetermined by the State Government from time to time, such dealer shall submit return on line on the official web-site of the department but the Commissioner by general or specific order, in case of any unforeseen circumstances for adequate reasons to be recorded in writing, may permit submission of return in hard and /or soft copy.</p> <p>(b) The return being submitted online on the official website of the department must be authenticated by the digital signature of the dealer or of the person referred to in subrule(6) of rule 32, issued by a certifying authority in accordance with the provision of Section 35 of the Information Technology Act, 2000, failing which it shall be treated as a softcopy of the return only and the dealer will have to file a hard copy thereof within seven days from the last date prescribed for submitting the return.</p> <p>(c) The copy of the treasury challans referred to in sub-rule(4) and sub-rule (12) may be submitted within seven days of submitting the return, in cases where the return has been submitted online.</p>	<p>(12-A) (a) Various returns prescribed in this rule may be submitted either online on the official website of the department or in hard copy : Provided that in case of dealers, whose aggregate of turnover as referred to in sub-rule (1), is likely to exceed or has exceeded in preceding assessment year one crore rupees or such amount as may be determined by the State Government from time to time, such dealer shall submit return on line on the official web-site of the department but the Commissioner by general or specific order, in case of any unforeseen circumstances for adequate reasons to be recorded in writing, may permit submission of return in hard and/or soft copy.</p> <p>(b) The return being submitted online on the official website of the department must be authenticated by the digital signature of the dealer or of the person referred to in sub-rule (6) of rule 32, issued by a certifying authority in accordance with the provision of Section 35 of the Information Technology Act, 2000, <b>or by any other mode of authentication as determined by the Commissioner for the purpose of authentication of return of tax period</b>, failing which it shall be treated as a soft copy of the return only and the dealer will have to file a hard copy thereof within seven days from the last date prescribed for submitting the return.</p> <p>(c) The copy of the treasury challans referred to in sub-rule(4) and sub-rule (12) may be submitted within</p>

		seven days of submitting the return, in cases where the return has been submitted online.						
		(b) for the existing sub-rule (13), as set out in Column-I below, the sub-rules, as set out in Column-II shall be substituted, namely:-						
		<table border="1"> <thead> <tr> <th><u>Column-I</u></th> <th><u>Column-II</u></th> </tr> <tr> <th><u>Existing sub-rule</u></th> <th><u>Sub-rule as hereby substituted</u></th> </tr> </thead> <tbody> <tr> <td>(13)The Commissioner shall have power to issue instructions regarding submission of tax return.</td> <td> <p>(13) (a) <b>Where, on examination of the annual return, it is found that the return is incomplete or incorrect or contains wrong particulars or net tax has not been paid according to the provisions of the Act and in these rules or not accompanied by required Forms of declaration or certificate, the assessing authority shall serve to the dealer a notice to submit the revised return within 15 days from the date of service of notice.</b></p> <p>(b) <b>If the assessing authority is satisfied that revised annual return is complete and correct he shall accept the annual return for self assessment and shall inform the dealer accordingly.</b></p> <p>(c) <b>if dealer fails to submit the revised return within stipulated time, the assessing authority shall proceed for assessment in accordance with provision of section 28.</b></p> <p>(14) <b>The Commissioner shall have power to determine mode of authentication of a return or the procedure for processing the return of a tax period or annual return and to issue instructions regarding submission of return of a tax period or annual return.</b></p> </td> </tr> </tbody> </table>	<u>Column-I</u>	<u>Column-II</u>	<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>	(13)The Commissioner shall have power to issue instructions regarding submission of tax return.	<p>(13) (a) <b>Where, on examination of the annual return, it is found that the return is incomplete or incorrect or contains wrong particulars or net tax has not been paid according to the provisions of the Act and in these rules or not accompanied by required Forms of declaration or certificate, the assessing authority shall serve to the dealer a notice to submit the revised return within 15 days from the date of service of notice.</b></p> <p>(b) <b>If the assessing authority is satisfied that revised annual return is complete and correct he shall accept the annual return for self assessment and shall inform the dealer accordingly.</b></p> <p>(c) <b>if dealer fails to submit the revised return within stipulated time, the assessing authority shall proceed for assessment in accordance with provision of section 28.</b></p> <p>(14) <b>The Commissioner shall have power to determine mode of authentication of a return or the procedure for processing the return of a tax period or annual return and to issue instructions regarding submission of return of a tax period or annual return.</b></p>
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Amendment of rule 49	9	<p>In the said rules, in rule 49,-</p> <p>(a) for the existing sub-rule (3), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-</p> <table border="1"> <thead> <tr> <th><u>Column-I</u></th> <th><u>Column-II</u></th> </tr> <tr> <th><u>Existing sub-rule</u></th> <th><u>Sub-rule as hereby substituted</u></th> </tr> </thead> <tbody> <tr> <td>(3) Every person, responsible</td> <td>(3) Every person, responsible for</td> </tr> </tbody> </table>	<u>Column-I</u>	<u>Column-II</u>	<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>	(3) Every person, responsible	(3) Every person, responsible for
<u>Column-I</u>	<u>Column-II</u>							
<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>							
(3) Every person, responsible	(3) Every person, responsible for							

	for making deduction of amount of tax in accordance with provisions of sub-section (1) of section 34, may obtain blank Certificates in Form XXXI from the assessing authority having jurisdiction over the place of business (in case of a dealer having jurisdiction over the principal place of business) after payment of fee at a rate of five rupees per Form.	making deduction of amount of tax in accordance with provisions of sub-section (1) of section 34, may obtain blank Certificates in Form XXXI from the assessing authority having jurisdiction over the place of business <b>(in case of a dealer having more than one places of business, from the assessing authority having jurisdiction over the principal place of business)</b> after payment of fee at a rate of five rupees per Form <b>or may be downloaded from the official website of the Department</b>
	(b) for the existing sub-rule (5), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-	
	<u>Column-I</u>	<u>Column-II</u>
	<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
	(5) Every person who has obtained certificate in Form XXXI shall keep account of all such certificates in a register in Form XXXII	(5) Every person who has obtained certificate in Form XXXI <b>as provided under subrule (3)</b> shall keep account of all such certificates in a register in Form XXXII.
	(c) for the existing sub-rule (14), as set out in Column-I below, the sub-rule as set out in Column-II shall be substituted, namely:-	
	<u>Column-I</u>	<u>Column-II</u>
	<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
	(14) Where a notification is issued under sub-rule (13), all registered dealers shall on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the Assistant Commissioner all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new Forms as may be substituted in place thereof: Provided that new forms shall not be issued to a dealer until he has rendered account of the Forms previously issued to him and until he has returned the balance, if any, to the Assistant Commissioner.	(14) Where a notification is issued under sub-rule (13), all registered dealers shall on or before the date with effect from which the Forms are so declared obsolete and invalid, surrender to the <b>Assessing authority</b> all unused Forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof: Provided that new forms shall not be issued to a dealer until he has rendered account of the Forms previously issued to him and until he has returned the balance, if any, to the <b>Assessing authority</b> .

		<p>(d) after sub-rule (14) following sub-rule (15) shall be inserted, namely: -</p> <p style="text-align: center;"><b>"(15) The Commissioner shall have power to determine the procedure for downloading the Form XXXI."</b></p>	
Amendment of rule 70	10	<p>In the said rules, in rule-70, for existing sub-rule (1) set out in Column-I below, the sub-rule as set out in Column-II, shall be substituted, namely:-</p>	
		<u>Column-I</u>	<u>Column-II</u>
		<u>Existing sub-rule</u>	<u>Sub-rule as hereby substituted</u>
		<p>(1) An Industrial unit entitled for refund of net tax payable or earned input tax credit or both, as the case may be, under section 42, may apply in Form XLV duly filled in and signed by the person authorized under sub-rule (6) of rule 32, to the Commissioner for the issue of Certificate of Entitlement:</p> <p>Provided that where industrial unit is eligible for refund of earned input tax credit on the purchase of raw material, processing material, consumable stores, fuel other than petrol and diesel, lubricant required for use in manufacturing of goods and packing material used in the packing of manufactured goods, may apply to the Commissioner for issue of new or amended Certificate of Entitlement within 60 sixty days of publication of this rule:</p> <p>Provided further that where the amount of exemption or period of exemption of goods mentioned or described in the Certificate of Entitlement changes or varies on account of any order or direction of any competent court or authority or in compliance</p>	<p>(1) An industrial unit entitled for refund of net tax payable or earned input tax credit or both, as the case may be, under section 42, may apply in form XLV duly filled in and signed by the person authorized under sub-rule (6) of rule 32, to the Commissioner for issue of Certificate of Entitlement <b>within 90 days from the date of commencement of the Uttar Pradesh Value Added Tax (Third Amendment), Rules, 2011 or within 90 days from the date of receipt of the exemption certificate or the eligibility certificate, whichever is later:</b></p> <p>Provided that where industrial unit is eligible for refund of earned input tax credit on the purchase of raw material, processing material, consumable stores, fuel other than petrol and diesel, lubricant required for use in manufacturing of goods and packing material used in the packing of manufactured goods, may apply to the Commissioner for issue of new or amended Certificate of Entitlement within 60 sixty days of publication of this rule:</p> <p>Provided further that where the amount of exemption or period of exemption of goods mentioned or described in the Certificate of Entitlement changes or varies on account of any order or direction of any competent court or authority or in compliance with any condition of exemption or otherwise, the industrial unit may apply within 60 days from the</p>

		with any condition of exemption or otherwise, the industrial unit may apply within 60 days from the end of the assessment year in which such event has taken place requiring amendment or within 60 days from the date of publication of this rule, which is later.	end of assessment year in which such event has taken place requiring amendment or within 60 days from the date of publication of this rule, whichever is later:  Provided also that if the Commissioner is satisfied that there is sufficient cause which prevented the dealer to submit the application within the stipulated period, he may condone the delay in filing the application.
Insertion of new Form LI	11.	In the said rules after Form no.L the following Form shall be inserted, namely:-	

**Form-LI**  
**Department of Commercial Taxes, Government of Uttar Pradesh**  
[See sub-rule (15) of rule 32 of the UPVAT Rules, 2008 ]

**Application for condonation of delay in filing of Form VII & VIII**

To,  
The Zonal Additional Commissioner  
Commercial Tax  
.....

Sir,  
M/s..... whose principal place of business is situated at ..... and is within the territorial jurisdiction of sector / circle..... of Commercial Tax ..... has held Registration Certificate / Taxpayers Identification Number granted under the Uttar Pradesh Trade Tax Act, 1948.

Details of business in respect of which Registration Certificate is applicable are being submitted in Form UPVAT -VII / VII-G as annexed to this application.

Registration certificate was valid up to 31<sup>st</sup> December, 2007. UPVAT Form VII /VII-G & VIII could not be filed within the prescribed time on account of following reasons:

.....  
.....  
.....  
.....  
.....  
.....  
.....

Returns of tax period from 01/01/2008 to the date of application have been filed and net tax alongwith interest has been deposited in following manner:-

Serial no.	Tax period ending on	Receipt no. & date	Amount of net tax payable	Amount of interest	Amount paid (TC no. & date)
1	2	3	4	5	6


**Detail of late fees:**

Period of delay--with effect from 01/04/2009 to------(upto the date of filing of application)

Amount of Late fees--

(a) upto December 2010 Rs. 500.00 per month or part thereof-----

(b)From 01/01/2011 Rs.1000.00 per month or part thereof-----

(c)Total amount of fees-----

(d) TC. NO. ----Date-----Name & Branch Of Bank-----

**Prayer**

The applicant was prevented by aforesaid circumstances to file Form VII /VIIG & VIII within the stipulated time. Therefore, you are requested to condone the delay and direct the registering authority to process the application deeming it to have been filed in time.

**DECLARATION**

I..... S/o, D/o, W/o..... Status .....  
[i.e. proprietor, director, partner etc. as provided in sub-rule  
(6) of rule 32, do hereby declare and verify that, to the best of my knowledge and belief, all the statements and figures given are true and complete and nothing has been wilfully omitted or wrongly stated.

Date - Name and Signature of partners/proprietor/karta etc.

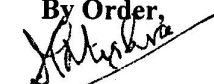
Place - Status -

Name of the dealer

**Annexures;-**

- (i) Registration certificate granted under the U P Trade Tax Act, 1948. [Form-15]
- (ii) Form UPVAT -VII / VII-G and VIII duly filled along with required annexures.

**Note:** This application must be signed by a person who is authorized under sub-rule (6) of rule 32 of the Uttar Pradesh Value Added Tax Rules, 2008.

By Order,  
  
**(Durga Shanker Mishra)**  
**Pramukh Sachiv.**