

No. 13/Vidhayee And Sansadiya Karya/2001

Dated Dehradun, November 28, 2001

### NOTIFICATION

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 the Uttar Pradesh Tax on Entry of Goods Act (Uttaranchal Amendment) Bill, 2001 Uttaranchal Adhiniyam Sankhya 13 of 2001.

As passed by the Uttaranchal Legislative Assembly and assented to by the Governor on November 28, 2001.

#### THE UTTAR PRADESH TAX ON ENTRY OF GOODS ACT (UTTARANCHAL AMENDMENT) ACT, 2001 (Uttaranchal Act No. 13 of 2001)

AN  
ACT

#### To amend the Uttar Pradesh Tax on entry of Goods Act, 2000

It is HERE BY enacted in the Fifty-second Year of the Republic of India as follows :-

1. (1) This Act may be called the Uttar Pradesh Tax on entry of Goods Act (Uttaranchal Amendment) Act, 2001.  
(2) It extends to the whole of Uttaranchal.  
(3) It shall come into force with effect from 26-2-2001.

Short title and commencement

#### Wherever in principal Act,

2. (1) The word "Uttaranchal" is substituted for the words "Uttar Pradesh" in section 4 (1) and 4 (3).  
(2) The words "Assembly" is substituted for the words "Legislative" in section 4 (6).

Amendment of section 4 (1), 4 (3), 4 (6)

3. After section 4 of the Principal Act section 4 A (1), (2), (3), (4) and (5) with specific provision shall be inserted namely :-

Insertion of a new section 4 A

#### Realisation of tax through manufacturer :

"4 A (1) Notwithstanding anything contained in any other provisions of this Act, any person who intends to bring into a local area from any manufacturer within the State, such goods, specified in the Schedule as may be notified by the State Government, shall, at the time of taking delivery of the Goods from the manufacturer, pay to the manufacturer the tax payable on entry of such goods into the local area and the manufacturer shall receive the tax so paid.

(2) The manufacturer receiving the tax under sub-section (1) shall submit to the assessing authority a return in respect of the goods supplied, and he in such manner and within such time as may be prescribed.

(3) Where any manufacturer refuses to receive, or fails to deposit the tax under this section he shall be liable to pay the tax alongwith the interest and penalty, if any, payable thereon which shall be recoverable as arrears of land revenues.

(4) Where the assessing authority is satisfied that any goods referred to in sub-section (1) is lost or destroyed after its delivery by the manufacturer and before its entry in to the local area it shall direct that the tax paid in respect of such goods shall be refunded to the person who had paid the tax under sub-section (1) :

Provided that no claim for such refund shall be entertained after the expiry of six months from the date of the loss or destruction of the goods.

(5) The provisions of section 5 shall not apply to a person making payment of the tax under sub-section (1) and such person shall not be assessed, or required to submit a return, under this Act.

**Special provision with respect to the tax paid to the manufacturer before the commencement of this Ordinance :**

(1) Where any person has paid to the manufacturer before the commencement of this Ordinance, the tax payable under the principal Act, the manufacturer shall within one month from such commencement, deposit the tax so paid in the manner prescribed under the principal Act and shall also submit to the assessing authority a return in respect of the tax and the Goods for which the tax has been realised by him.

(2) Where any manufacturer fails to deposit the tax in accordance with sub-section (1) he shall be liable to pay the tax alongwith interest and penalty, if any payable thereon which shall be recoverable as arrears of land revenue.

Amendment of  
section 7 (4)

4. The words "Uttaranchal Act" is substituted for the words "Uttar Pradesh Act" in the Principal Act.

By Order,

(R. P. PANDEY)

Sachiv.