

THE U. P. SUGAR CANE (PURCHASE TAX) ACT, 1961

[U. P. ACT No. IX OF 1961]

[Passed in Hindi by the Uttar Pradesh Legislative Assembly on March 8, 1961 and by the Uttar Pradesh Legislative Council on March 10, 1961.]

Received the assent of the President on March 18, 1961 Under Article 201 of 'the Constitution of India' and was published in the Uttar Pradesh Gazette Extraordinary, dated March 18, 1961.]

Amended by the

U. P. Act No. XXXIV of 1961

U. P. Act No. VII of 1962

U. P. Act No. V of 1964

U. P. Act No. III of 1965

U. P. Act No. I of 1971

U. P. Act No.2 of 1972

AN

ACT

to impose a tax on the purchase of sugarcane by factories and certain Gur, Rab or Khandsari Sugar Manufacturing Units and to regulate the manufacture of Gur or Rab by such units.

U.P. Ordinance No. II of 1961 Whereas the U. P. Sugarcane (Purchase Tax) Ordinance, 1961 was promulgated by the Governor, under Article 213 of the constitution of India;

And whereas it is necessary and expedient that the said Ordinance be replaced by an Act of the Legislature;

It is hereby enacted in the Twelfth Year of the Republic of India as follows :-

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|--------------------------------------|----|--|
| Short title, extent and commencement | 1- | (1) This Act may be called the U. P. Sugarcane (Purchase Tax) Act, 1961.
(2) It extends to the whole of Uttar Pradesh. |
| Definitions | 2- | In this Act unless there is anything repugnant in the subject or context, the words and expressions-

(a) "assessment year" means the period beginning on the first day of October in any year and ending on the thirtieth day of September in the year next following ; .

(b) "owner of a factory", or "owner of a Unit" means the person who or the authority which owns or has the ultimate control over the affairs of the factory or the unit, as the case may be, and shall, where the said affairs are entrusted to do Manager, Managing Director, or a Managing Agent, include such Manager, Managing Director or Managing Agent; |

U. P. Act No. XXIV of 1953

[The U. P. Sugar cane (Purchase Tax) Act, 1961]

[Section 3]

[(c) "unit" or "gur, rab or "khandsari" sugar manufacturing unit" means a unit engaged or ordinarily engaged in the manufacture or production of gur, rab or khandsari Sugar and which is capable of handling sugarcane juice produced with the aid of a crusher driven by any mechanical power;]⁴

(d) words and expressions used in this Act but not herein defined shall have the meanings assigned to them in the U. P. Sugarcane (Regulation of Supply and Purchase) Act, 1953.

Imposition of
tax 3-

(1) There shall be levied, and collected in such manner as may be prescribed a tax on the purchase of sugarcane by the owner of --

[(a) a factory at such rate not exceeding ten percent of the per quintal price of sugarcane, as the State Government may notify in this behalf; and]⁵

[(b) a unit, at the rate of one rupee and fifty paise per quintal, or at such higher rate not exceeding ten percent of the per quintal price of sugarcane as the State Government may notify in this behalf;]⁶

[Provided that in the case of a unit, the tax shall be payable on the quantity of sugarcane actually purchased or, at the option of owner of the unit, on the quantity of sugarcane assumed, in accordance with the provisions of section (1-a) to have been purchased by him;]⁷

[(1-a) The State Government may prescribe the quantity of sugarcane which shall be assumed for the purposes of the proviso to sub-section (1), to have been purchase by the owners of different categories of units having regard to the crushing capacity of the units and other relevant factors;

(1-b) The option referred to in the proviso to sub-section (1) shall be exercised by the owner of a unit by such date and in such form as may be prescribed and shall relate to the whole of an assessment year. The option once exercised shall be irrevocable for that year ;]¹

(2) The tax levied under sub-section (1) shall be payable by the owner .of the factory or, the owner of the unit, as the case may be, and shall be paid on such date, at such place and in such insaneness as may be prescribed.

(3) Any tax payable under this Act, if not paid by the date prescribed for payment thereof, shall carry interest at the rate of [twelve per cent]² per annum from such date till the date of payment.

[Explanation-- Interest falling due under this sub-section shall be recoverable notwithstanding that no order or notice of assessment, imposition or demand of such interest is passed or issued by any authority.]³

(4) Where any tax payable under this Act, or interest thereon, or both, as the case may be, remains unpaid for a period exceeding fifteen days beyond the date prescribed for payment thereof the person liable to pay the same shall, in addition to the amount of arrears of tax and interest thereon, be also liable to pay, by way of penalty, a further sum, not exceeding ten per centum of the total sum payable, calculated at such rate or rates as may be prescribed.

1. Added by section 3(2) of U. P. Act No. III of 1965.

2. Subs. by section 2(i) of U. P. Act, No. I of 1971.

3. Ins and be deemed to always have been inserted by a, 2(1)(b) ibid.

4. Subs. by section 3 of U. P. Act No. 2 of 1972.

5. Subs. by section 2 of U.P. Act No. 13 of 1989.

6. Subs. by section 2 of U.P. Act No. 6 of 1990.

7. Added by s. 3(1)(b) of U.P. Act No. V of 1964

[(5) Any person aggrieved by an order of assessment or made under this Act or by an order imposing penalty under sub-section (4) may, within thirty days of the intimation to him of the order]⁴ prefer an appeal, in the case of a factory, to the Cane Commissioner and in the case of a unit, to the Sugar Commissioner or to such other officer, not below the rank of [Assistant Sugar Commissioner]⁵ as the State Government may, by notification in the Gazette, appoint in this behalf:

Provided that, [except in the case of tax recoverable in accordance with section 3-A,]⁶ no appeal shall be entertained unless it is accompanied by satisfactory proof of payment of the amount admitted by the appellant to be due from him :]¹

[Provided further that in the case of an appeal by the owner of a unit, the Sugar Commissioner may transfer any appeal pending before him to any other appellate authority, and may also withdraw any such appeal and either dispose of the same himself or transfer it to any other appellate authority.]⁷

[(5-a) The appellate authority may, after giving reasonable opportunity of being heard, pass such order in appeal as it thinks fit and shall send a copy of such order to the appellant, the assessing authority and such other authority as may be prescribed.]²

(6) Without prejudice to the right to affect recovery of the tax payable under this Act by any other method, the tax, interest or penalty, as the case may be, may be realized by adjustment out of any sum payable by the State Government to the person by whom the tax, interest or, penalty is payable.

(7) The State Government may appoint officers and authorities for the purposes of assessment and collection of tax payable under the Act.

(8) The officer or authority empowered to collect the tax may forward to the Collector of the district where the factory or the unit, as the case may be, is situate, a certificate under his signature specifying the amount of arrears of tax and interest, if any, due from any person, and on receipt of such certificate the Collector shall proceed to recover the amount specified from such person as if it were an arrear of land revenue.

(9) Any sum imposed by any of penalty under sub-section [(4)]³ may also be recovered in the manner provided in sub- section (8).

[(10) At the beginning of each financial year, after due appropriation has been made by law, the State Government shall withdraw from and out of the Consolidated Fund of the State an amount equivalent to fifty per cent of the proceeds of the tax levied under clause (a) of sub-section (1) recovered by it during the proceeding financial year and place the amount so withdrawn to the credit of the four separate funds named below in the following proportions, namely :-

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1. Subs by section 3 (iii) of U. P. Act No. V of 1964.
 2. Added by section 3(iv) ibid.
 3. Subs. by section 3(v) ibid.
 4. Subs. and be deemed always to have been subst. by section 2(1)(b) of U.P. Act No. 1 of 1971.
 5. Subs. by section 4 (i) of U.P. Act No. 2 of 1972.
 6. Ins. by section 4(ii) ibid.
 7. Ins. by section 4(iii) ibid.

(a) thirty six per cent to the Uttar Pradesh Sugarcane Research and Development Fund;

(b) twenty four per cent to the Uttar Pradesh Sugar Factories Rehabilitation, Modernization and Establishment Fund;

(c) thirty per cent to the Uttar Pradesh Loan Assistance for payment of Sugarcane Price Fund;

Provided that the aggregate amount to be placed at the credit of this Fund shall not exceed rupees fifteen crores and any amount beyond that available shall instead be credited to the Funds mentioned in clauses (a) and (b) in the proportion of sixty per cent and forty per cent respectively;

(d) ten percent to the Kalyan Nidhi.]³

[(10-A) at the beginning of each financial year, after due appropriation has been made by Law, the State Government shall withdraw from and out of the Consolidated Fund of the State an amount equivalent to one-half of the proceeds of the tax levied under clause (b) of sub-section (1) to the extent that the rate of the exceeds fifty paise per quintal of Sugarcane, recovered by it during the leading financial year and place it to the credit of the fund mentioned in clause (a) of sub-section (10); and]¹

[(11) The Credit of the proceeds referred to in sub-section (10) and (10-A) to the three separate funds referred to in sub-section (10) shall be an expenditure charged on the Consolidated Fund of the State.]²

[(12) The maintenance and the operation of the said four Funds shall be vested in a Committee, to be called the Uttar Pradesh Sugar Special Funds Committee, consisting of the following persons; namely :-

(a) the Secretary to the State Government in the Sugar Industry Department, who shall be the Chairman and convener of the Committee;

(b) the Cane Commissioner, Uttar Pradesh;

(c) the Secretary to the State Government in the Finance Department or his nominee not below the rank of Joint Secretary.]⁴

[(13) The Committee referred to in sub-section (12) shall be a body corporate and shall have the power to :-

(i) invest moneys belonging to the Funds in such manner as it deems fit and to spend them on the objects indicated in the respective name of the Funds; and

(ii) transfer moneys from one Fund to another with the condition that such Fund shall be replenished by retransferring the moneys from the Fund it was transferred to.]⁵

1. Subs. by U.P. Act No. 24 of 1974.

2. Added by *ibid.*

3. Subs. by section 2(i) of U.P. Act No. 27 of 1995.

4. Subs. by section 2(ii) *ibid.*

5. Subs. by section 2(iii) *ibid.*

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 3-A]

[Payment of
tax before
removal of
sugar from
factory

- 3-A (1) No owner of a factory shall remove, or cause to be removed any sugar produced in the factory on or after the first day of October, 1971, hereinafter referred to as the said date, either for consumption or for sale, or for manufacture of any other commodity in or outside the factory, until he has paid towards the tax levied under section 3 a sum specified under sub-section (2), sub-section (3) or sub-section (4), as the case may be:

Provided that such sugar may be deposited without payment of any such sum in a godown or other place of storage approved by the assessing authority and where it is so deposited it shall not be removed there from until the sum as aforesaid has been paid :

Provided further that nothing in this sub-section shall be construed to affect the liability of such sugar to sale at the instance of any bank in exercise of its rights as pawnee in respect of any advance made to the owner of the factory on the security of sugar produced or to be produced in the factory.

(2) Before the beginning of each crushing season or so soon thereafter as maybe (and in the case of the crushing season beginning on the said date, so soon as may be after the commencement of this section), the assessing authority shall work out and specify the provisional rate of payment to be made per bag of sugar under sub-section (1) by correlating the quantity of sugarcane purchased for the factory to the sugar produced in the factory during the last preceding crushing season in which the factory was under production.

Explanation I-- If the factory was under production during only a part of any such previous crushing season, it shall be sufficient to take into consideration that part of the crushing season during which the factory was actually under production.

Explanation II-- If the factory had not commenced production before the crushing season for which the provisional assessment is made, then the assessing authority may specify the provisional rate of payment per bag of sugar on the basis of comparable data relating to other factories, if any, in the same region or of any other relevant factor.

(3) At the end of the crushing season [or as the case may be immediately after the closure of the factory for the crushing season]¹ the assessing authority shall work out and specify a revised rate of payment per bag-of sugar by taking into account the quantity of sugarcane purchased for the factory and the sugar produced in the factory during the current crushing season, and where the rate is reduced or increased on such revision, the excess paid or the shortfall, as the case may be, shall be spread over the remaining stocks of the said sugar, and the amount to be paid before removal of each such remaining bag of sugar be re fixed accordingly, and if no such sugar remains in stock then the owner shall be entitled to a refund or pay the balance, as the case may be.

(4) If at any time it appears to the assessing authority that a part of the stocks of the said sugar has been removed, or is for any other reason no longer available, and the payment towards tax due against such part under this section has not been made, the assessing authority may direct the shortfall to be recovered by spreading it over the sugar in stock at that time.

(5) In relation to the tax levied under section 3 in respect of purchase of sugarcane on or after the said date :-

1. Ins. by section 9 of U. P. Act No.7 of 1974.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 3AA-3B]

(a) sub-sections (2) and (3) of section 3, shall not apply, and the tax shall be deemed due on the date of purchase of sugarcane or the date of commencement of this section, whichever is later ;

(b) sub-section (4) of, that section shall apply with the modification that where the assessing authority is satisfied that the owner of a factory has removed or caused to be removed any sugar in contravention of the provisions of this section or has failed to account fully for the sugar produced in the factory or deposited by him under the first proviso to sub- section (1), the person liable to pay the tax shall in addition to the amount payable under sub-section (1) in respect of the quantity of sugar so removed or caused to be removed or unaccounted for, be also liable to pay by way of penalty a further sum not exceeding one hundred per cent of the sum so payable ;

(c) the provisions of this section shall be in addition to and not in derogation of the provisions of sub-section (4) (modified as aforesaid) and sub-sections (6), (7), (8) and (9) of that section, so, however, that a certificate under sub-section (8) of that section shall not, save for exceptional and adequate reasons to be recorded, be issued, unless the officer or authority referred to in that sub-section is of opinion that any circumstance referred to in clause (b) exists ;

(d) the provisions of section 7 shall apply with the substitution of references therein to the Sugar Commissioner by references to the assessing authority.]²

[Rectification
of mistakes

3-AA

Any assessing authority or appellate authority may, on Its own motion or on application of the assessee or the State Government, to be made within one year from the date of the order which is sought to be corrected, rectify any mistake apparent on the face of the record of the proceedings of the assessment or the appeal, as the case may be :

Provided that no such rectification shall be made without giving reasonable opportunity of being heard to the parties concerned.

Revision

3-B

The Cane Commissioner, in the case of a factory, and the Sugar Commissioner or any other officer, not below the rank of [Assistant Sugar Commissioner]³ authorized by the Sugar Commissioner in this behalf, in the case of a unit, may, in order to satisfy himself as to the legality or propriety of any order passed by an assessing authority under this Act, call for and examine either on his own motion or on the application of the assessee or the State Government, to be made within six months of the date of the order, the record of any proceedings of assessment and pass such orders as he may think fit :

Provided that no such application shall be entertained at the instance of a party which has a right of appeal but does not avail of it :

Provided further that no enhancement shall be made under this section unless the assessee has been afforded a reasonable opportunity of being heard against the enhancement.]¹

1. Added by section 4 of U. P. Act No. V of 1964.

2. Ins. by section 5 of U. P. Act No.2 of 1972 and the, original s. 3.A renumbered as section 3.AA.

3. Subs, by section 7 *ibid*.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 4]

4- (1) [No unit other than a unit, which has obtained a licence under the Uttar Pradesh Khandsari Sugar Manufacturers Licensing Order, 1967]² shall, without obtaining a licence from the Sugar Commissioner, carry on or undertake any process connected with the manufacture or production of gur or rab [***]¹.

[(2) An application for grant or renewal of a licence under sub-section (1) shall be made to the Sugar Commissioner by such date, in such form and accompanied by such proof of payment of such fee, including late fee, if any, as may be prescribed.]³

[(3) An application for grant or renewal of a licence shall be disposed of by the Sugar Commissioner expeditiously and shall not be rejected except where an application has not been made by the prescribed date, or in the prescribed form, or is incomplete in any respect or is not accompanied by proof of payment of the requisite fee including late fee, if any, or the Sugar Commissioner is of opinion that it is necessary or expedient so to do in public interest with a view-

(i) in the case of an application for grant of a licence-

(a) to regulating the manufacture of gur or rab by units ;or

(b) to avoiding uneconomic concentration of units in any area; or

(c) to ensuring, in reserved areas, adequate supplies of sugarcane to a factory;

(ii) in the case of an application for renewal of a licence, to regulating the manufacture of gur or rab by units

Provided that while disposing of the applications for grant or renewal of licence, the sugar commissioner may also take into consideration---

(a) the conduct of the applicant in working the unit, if any, prior to the date of application including previous conviction, if any, for the contravention of the provisions of the Act, the rules made thereunder and the conditions of the licence;

(b) the default, if any, made by the applicant in payment of the dues under this Act ; and

(c) the total continuous period for which the applicant held a licence under this Act prior to the date of application:

Provided further that no application for renewal of a licence shall be rejected unless the applicant has been given a reasonable opportunity of being heard :

Provided also that where an application for grant or renewal of a licence is not disposed of by the commencement of the assessment year; or

(i) in the case of an application for grant of a licence, within three months; and

1. Deleted by section 5 (1) of U. P. Act No. V of 1964.

2. Subs, by section 5(2) *ibid*.

3. Subs, by section 10 of U. P. Act No, 7 of 1974.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 5-6]

(ii) in the case of an application for renewal of a licence, within two months of the date on which the application is made, whichever is later, the licence shall be deemed to have been granted or renewed, as the case may be.]¹

[(3-a) The Sugar Commissioner may delegate all or any of the powers conferred on him under sub-section (3) to any officer subordinate to him, not below the rank of ⁵[Assistant Sugar Commissioner.]⁵

(3-b) The State Government may, where it is satisfied that it is necessary or expedient so to do in any area in public interest with a view to ensuring adequate supply of sugarcane to factories, by notification in the Gazette, direct that no licence shall be granted to any unit in respect of such area, and where such direction has been issued, no application for grant of a licence in respect of that area shall be entertained; [and]²

(4) Any person aggrieved by an order of the Sugar Commissioner under sub-section (3) may, within thirty days from the date of intimation of the said order to him, prefer an appeal to the State Government, whose decision thereon shall be final.

(5) An applicant for grant of a licence shall be entitled to a refund of the fee paid-

(i) on the rejection of his application, and

(ii) where an appeal has been preferred under sub-section (4), on the rejection of the appeal.

[(6) Where a licensee surrenders the licence granted to him within a month of its receipt by him and satisfies the licensing authority that he has not availed of it in any manner he shall be entitled to a refund of three-fourth of the licence fee deposited by him.]³

[Renewal of licence

5-

A licence granted or renewed under this Act shall be subject to such condition as may be prescribed and be valid for the assessment year for which it is granted or renewed :

Provided that the licence granted or renewed at any time after the commencement of an assessment year shall be effective from the date of the order granting or renewing the licence, as the case may be.]⁴

[Condition for suspension or cancellation of a licence

6-

(1) The Sugar Commissioner may, without prejudice to any other action that he may be authorised to take under the Act, cancel or suspend any licence if the licensee --

(a) is found to have furnished incorrect information or concealed material facts in the matter of grant or renewal of a licence ;

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1. Subs. by s. 5(3) of U. P. Act No. V of 1964.
 2. Add by s. 5(4) ibid.
 3. Subs. by s. 5(5) ibid.
 4. Subs. by s. 6 ibid.
 5. Subs. by s. 7 of U. P. Act No.2 of 1972.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 7-8]

(b) is found to have practiced any fraud or made any misrepresentation in the matter of such grant or renewal; or

(c) has contravened any condition of his licence or any provision of the Act or rules made thereunder :

Provided that the Sugar Commissioner shall give to the licensee a reasonable opportunity of being heard before he passes any order for cancellation or suspension of the licence.]¹

(2) Any person aggrieved by an order of the Sugar Commissioner made under sub-section (1) may, within thirty days of the intimation of that order, prefer an appeal to the State Government, whose decision shall be final.

(3) The cancellation or suspension of a licence under sub-section (1) shall not entitle the licensee to any compensation or to the refund of any fee paid in respect of such licence.

[Power of the
sugar
commissioner

7-

(1) The Sugar Commissioner may, for the purposes of this Act-

(a) require the owner of a factory or a unit to maintain, furnish or produce such records, data or information as may be prescribed and

(b) if he is of the opinion that any person has contravened or is likely to contravene any provisions of this Act, or the rules made thereunder or any conditions of the licence-

(i) enter and search the premises of a factory or a unit;

(ii) seize and take into custody any of the implements or records connected with the manufacture or production of sugarcane juice, gur or rab, or the product thereof, in case such seizure appears to him to be necessary for the preservation of evidence of contravention of any provisions of the Act or the rules made thereunder or any condition of the licence; and

(iii) put a seal, in the prescribed manner on the unit or any implements used in any process of manufacture of gur or rob in case the unit is being worked Without licence, and the unit or the implements so sealed shall not be used by any person until seal has been lawfully removed.]²

[(1-A) Without prejudice to any other remedy provided by this Act, the power conferred on the Sugar Commissioner by sub-clause (iii) of clause (b) of sub-section (1) may also be exercised in case the unit is being worked without the tax due under this Act being paid.]³

(2) The Sugar Commissioner may delegate all or any of the powers conferred on him under sub-section (1) to any officer sub- ordinate to him.

1. Subs. by s. 7 of U. P. Act No. V of 1964.

2. Subs. by s. 8 *ibid*.

3. Added by section 2 of U.P. Act No. 44 of 1976.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 9-11]

- [Fines and punishments] 8- If any person contravenes any provision of this Act or the rules made thereunder or any conditions of the licence or wilfully makes any false statement or submits any false return regarding any matter in respect of which he is required under this Act or the rules made thereunder or under conditions of his licence to give information, he shall on conviction, be punishable with imprisonment of either description which may extend to one year or with fine which may extend to five thousand rupees or with both and, in the case of continuing contravention, with an additional fine which may extend to one thousand rupees for every day during which the contravention continues after conviction:
- Provided that a court convicting a person under this section [for removing or causing to be removed any sugar in contravention of the provisions of section 3-A or]³ for working a unit without obtaining a licence, shall, in the absence of special and adequate reasons, to be mentioned in the judgment, award the punishment of imprisonment with or without fine.]¹
- [Institution of proceedings] 9- (1) No court shall take cognizance of an offence punishable under this Act except on a report in writing of facts constituting such offence made in the case of a factory, by or under the authority of the Cane Commissioner or the District Magistrate in whose jurisdiction the factory is situated, and in the case of a unit, by the Sugar Commissioner or the District Magistrate in whose jurisdiction the unit lies.
- (2) No court inferior to that of a Magistrate of the First Class shall try any offence punishable under this Act.
- (3) An offence punishable under this Act shall be cognizable and bailable under the Code of Criminal Procedure, 1898.
- (4) On the application of a person accused of an offence punishable under this Act, the Cane Commissioner or the District Magistrate concerned, with the concurrence of the Cane Commissioner, in the case of a factory, and the Sugar Commissioner or the District Magistrate concerned, with the concurrence of the Sugar Commissioner, in the case of a unit, may at any stage, compound such offence by levying the composition fee not exceeding five thousand rupees.]²
- Special powers of magistrate Act V of 1898 10- Notwithstanding anything contained in section 32 of the Code of Criminal Procedure, 1898, it shall be lawful for a Magistrate of the First Class, specially empowered by the State Government in this behalf, trying any case under this Act, to pass a sentence of fine, not exceeding five thousand rupees, on any person convicted of an offence under this Act.
- Protection of action taken under this Act 11- (1) No suit, prosecution or other legal proceedings shall lie against any person for anything which is, in good faith, done, or purported to have been done, or intended to be done, under this Act, or in pursuance of any order or rule made thereunder, or under the U. P. Sugarcane Cess Act, 1956, or in pursuance of any order or rule made, or purported to have been made, under that Act.
- U.P. Act No. XXII of 1956

1. Subs. by section 9 of U. P. Act No. V of 1964.
 2. Ins. by s. 8 of U. P. Act no. 2 of 1972.
 3. Subs. by section 10 *ibid*.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 12-14]

(2) No suit or other legal proceedings shall lie against the State Government for any damage caused or likely to be caused by anything which is, in good faith, done, or purported to have been done, or intended to be done, under this Act, or in pursuance of any order or rule made thereunder, or under the U.P. Sugarcane Cess Act, 1956, or in pursuance of any order or rule made, or purposed to have been made, under that Act.

Determination
of owner for
the purposes of
this Act

12- (1) Where the owner of a factory, or the owner of a unit is a firm, or other unincorporated association of individuals, anyone or more of the partners or members thereof shall be deemed to be the owners thereof for the purposes of this Act, and may as such be allocated and punished for any offence under this Act.

(2) Where the owner of a factory or of a unit is a company as defined under the Indian Companies Act, 1956, anyone or more of its directors shall be deemed to be the owners thereof for the purposes of this Act, and may as such be prosecuted and punished under this Act for any offence for which the owner of the factory or the unit is punishable.

Exemption

13-

No sale or purchase tax under any other Uttar Pradesh Act shall be payable in respect of any transaction of sale or purchase of sugarcane in respect of which a tax is payable under this Act, any thing contained in the U. P. Sales Tax Act, 1948, to the contrary notwithstanding.

U.P. act no.
XV of 1948

Power of the
State
Government to
grant
remissions

14-

(1) The State Government, on being satisfied that it is necessary so to do in the public interest, with a view to----

(a) encourage or regulate the supply of sugarcane to, or its purchase the factories; or

(b) encourage the establishment of new factories; or

(c) assist factories established after the crushing season 1957-58 and purchasing sugarcane yielding low Sugar recovery ;

may, by notification in the Gazette remit, in whole or in part, the tax payable under this Act, in an assessment year, by every such factory falling under clause (a) or clause (b) or clause (c).

(2) The State Government may likewise, with a view to regulate the supply of sugarcane to factories from a reserved area, remit, in whole or in part, the tax payable under this Act, in any assessment year, by every such unit as may be situate beyond a radius of ten miles from the premises of any factory.

[The U. P. Sugarcane (Purchase Tax) Act, 1961]

[Section 14A-16]

[Power of the State Government to grant remissions to units]	14-A	The State Government, on being satisfied that it is necessary so to do in the public interest, with a view to encourage or regulate the supply of sugarcane, surplus to the requirements of factories, to, or its purchase by, units, may, by notification in the Gazette, remit, in whole or in part, the tax payable under this Act, in any assessment year, by every unit whether situate within or beyond a radius of 10 miles from the premises of any factory.] ¹
Power to make rules	15-	<p>(1) The State Government may make rules for carrying out the provisions of this Act.</p> <p>(2) Without prejudice to the generality of the foregoing power, such rules may provide for-----</p> <p style="padding-left: 40px;">(a) the manner and the form in which the certificate mentioned in sub-section (8) of section 3 may be forwarded to the Collector;</p> <p style="padding-left: 40px;">(b) collecting any information or statistics for the purposes of this Act;</p> <p style="padding-left: 40px;">(c) the form and the manner in which any return shall be prepared and furnished;</p> <p style="padding-left: 40px;">(d) the form of application for a licence, and the terms and conditions of a licence granted under this Act and the fee, or the additional fee, to be charged for the grant or renewal of a licence;</p> <p style="padding-left: 40px;">(e) the manner in which the tax shall be assessed and collected [***]²;</p> <p style="padding-left: 40px;">[(f) the storage of sugar bags in the factory or any other place of storage and the removal of such bags therefrom;</p> <p style="padding-left: 40px;">(g) the manner of calculating the amount per bag of sugar payable towards tax under section 3-A and of adjusting the amounts so paid towards the tax due ;</p> <p style="padding-left: 40px;">(h) any other matter for which insufficient provision exists in section 3-A and provision is considered necessary for carrying out the purposes of that section;]³</p> <p style="padding-left: 40px;">(i) the matters which are to be and may be prescribed.</p> <p>(3) All rules made under this Act shall, as soon as may be after they are made, be laid before each House of the State Legislature, while it is in session, for a total period of fourteen days extending in its one session or more than one successive sessions and shall, unless some later date is appointed, take effect from the date of their publication in the Gazette, subject to such modifications or annulments as the two Houses of the Legislature may agree to make, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.</p>
Repeal of U.P. ordinance No. II of 1961 U.P. Act No. I of 1904	16-	The Uttar Pradesh Sugarcane (Purchase Tax) Adhyadesh, 1961, is hereby repealed and the provisions of sections 6 and 24 of the U. P. General Clauses Act, 1904, shall apply as if it were an enactment repealed and re-enacted by an Uttar Pradesh Act.

1. Added by section 3 of U. P. Act No. VII of 1962.
2. Omitted by section 9(i) of U. P. Act No. 2 of 1972.
3. Re-lettered by section 9(ii) *ibid*.