PART -B

THE UTTAR PRADESH TAX ON ENTRY OF GOODS INTO LOCAL AREAS ACT, 2007

No. 2337-79-V-I-I (ka)-50/2007

Dated: Lucknow: November 19, 2007

NOTIFICATION

Miscellaneous

In pursuance of the provisions 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 Sthaniya Kshetra Men Mal Ke Prevesh Par Kar Adhiniyam, 2007 (Uttar Pradesh Adhiniyam Sankhya 30 of 2007) as passed by the Uttar Pradesh Legislature and assented to by the Governor on November 16, 2007:-

THE UTTAR PRADESH TAX ON ENTRY OF GOODS INTO LOCAL AREAS ACT, 2007

(U. P. Act No. 30 of 2007)

(As passed by the Uttar Pradesh Legislature)

AN

ACT

To provide for levy and collection of tax on entry of goods into a local area for consumption, use or sale therein and for matters connected therewith or incidental thereto.

IT IS HEREBY enacted in the Fifty-eighty year of the Republic of India as follows:-

CHAPTER I

Preliminary

1. Short title, extent and commencement- (1) This Act may be called the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007.

(2) It extends to the whole of Uttar Pradesh.

(3) It shall be deemed to have come into force with effect from November 1, 1999.

2. Definitions - (1) In this act, unless there is anything repugnant in the subject or context-

(a) "**Business**" includes,

(i) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern;

(ii) the execution of any works contract or the transfer of the right to use any goods for any purpose, (whether or not for a specified period); and

(iii) any transaction in connection with or incidental or ancillary to or resulting from such trade, commerce, manufacture, adventure or concern or works contract or lease;

(b) "**dealer**" means any person, who in the course of business, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into a local area and includes,-

(i) a local authority, body corporate, company, any co-operative society or other society, club, firm, Hindu, undivided family or other association of persons which carries on such business:

(ii) factor, broker, arhati, commission agent, *del credere* agent or any other mercantile agent, by whatever name called and whether of the same description as herein-before mentioned or not, who carries on the business of buying, selling, supplying or distributing goods belonging to any principal, whether disclosed or not;

(iii) an auctioneer, who carries on the business of selling or auctioning goods belonging to any principal, whether disclosed or not, and whether the offer of the intending purchaser is accepted by him or by the principal or nominee of the principal;

(iv) a Government which, whether in the course of business or otherwise, buys, sells, supplies or distributes goods, directly or otherwise for cash or for deferred payment or for commission, remuneration or other valuable consideration;

(v) every person who acts within the State as an agent of a dealer residing outside the State, and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as,-

(a) a mercantile agent as defined in the Sale of Goods Act, 1930; or

(b) an agent for handling of goods or documents of title relating to goods; or

(c) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or such payment;

(vi) a firm or a company or other body corporate, the principal office or headquarters whereof is outside the State having a branch or office in the State, in respect of purchases or sales, supplies or distribution of goods through such branch or office;

(vii) every person who carries on the business of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(vii) every person who carries on business of transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(ix) any person who, in the course of occasional transactions of business nature, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area any goods or takes delivery or is entitled to take delivery of goods on its entry into local area;

Explanation:- For the purposes of this act the expression "in the course of business" shall include in the course of establishment or commencement of business.

(c) **"Entry of Goods",** with all its grammatical variations and cognate expressions, means, entry of goods;

(i) into a local area from any place outside such area;

(ii) into a local area from any place outside the State;

(iii) into a local area from any place outside the Territory of India for consumption, use or sale therein;

(d) **"local area"** means the territorial area of,-

(i) a Municipal Corporation under the Uttar Pradesh Municipal Corporations Act, 1959;

(ii) a Municipality under the Uttar Pradesh Municipalities Act, 1916;

(iii) a Zila Panchayat or a Kshettra Panchayat under the Uttar Pradesh Kshettra Panchayats and Zila Panchayats Adhiniyam, 1961;

(iv) a Gram Panchayat under the United Provinces Panchayat Raj Act, 1947;

(v) a Cantonment under the Cantonments Act, 1924;

(vi) Any Industrial Development Area under the Uttar Pradesh Industrial Area Development Act, 1976.

(vii) an Industrial Township by whatever name called,

(viii) any other local authority by whatever name called under an, Act of the Parliament or the State Legislature.

(e) "**Schedule**" Means a Schedule appended to this act;

(f) "**Scheduled Goods**" means any goods mentioned in the Schedule to this act;

(g) "**Tax**" means tax leviable under this act;

(h) "**Value of Goods**" means the value of any goods as ascertained from original purchase invoice or bill and includes value of packing material, packing and forwarding charges, insurance charges amounts representing excise duty, countervailing duty, custom duty and other like duties, amount of any fee or tax charged, transport charges, freight charges and any other charges relating to purchase and transportation of such goods into the local area in which goods are being brought or received for consumption use or sale therein;

Provided that where any goods have been-

(i) purchased and the value thereof is not ascertainable on account of non availability or non production of any document; or

(ii) purchased and the value declared by the dealer or the person incharge is not verifiable on account of non-availability or non production of any document; or

(iii) purchased and a document produced in support of purchase price or transport charges and other charges, is not worthy of credence; or

(iv) acquired or obtained otherwise than by way or purchase, the 'value of goods' shall mean the value or the price at which the goods of the like kind or like quality is sold or is capable of being sold at wholesale price in the open market in the local area in which goods are being brought or received for consumption, use or sale.

Explanation – For the purpose of ascertaining whole sale price of any goods under this clause the whole sale price shall include any amount paid or payable by the purchaser as excise duty or any other duty but shall not include any amount charged for anything done to the goods after entry of goods into the local area or any amount of fee or tax including lax under this act payable in respect of sale of the goods of the like kind or like quality.

(1) **"Fund"** means the Uttar Pradesh Trade Development Fund

(2) Words and expressions, used in this Act, but not defined shall have the meaning assigned to them in the [1][Uttar Pradesh Value Added Tax Act, 2008] or the rules framed thereunder.

3. Authorities under this act- (1) For carrying out the purposes of this Act,

(a) [2][The Commissioner, Special Commissioner, Additional Commissioner, and Joint Commissioner of the Department of Commercial Taxes] shall be the Commissioner, Special Commissioner, Additional Commissioner and Joint Commissioner respectively, and they will be designated as Commissioner of Entry Tax, Special Commissioner of Entry Tax, Additional Commissioner of Entry Tax and Joint Commissioner of Entry Tax respectively;

(b) The "assessing authority" and "Chairman and members of the" "Tribunal" appointed by the State Government under the Uttar Pradesh Trade Tax Act, 1948 shall function as "assessing authority" and the "Chairman and members of Tribunal" respectively.

(c) all Deputy Commissioners and the Assistant Commissioners posted [3][in the Department of the Commercial Taxes] shall be the Deputy Commissioners and Assistant Commissioners of Entry Tax and likewise [4][all Commercial Taxes Officers posted in the Department of Commercial Taxes] shall be the Entry Tax Officers;

[5][(d) any Officer not below the rank of a Commercial Taxes Officer, posted in a Commercial Taxes Circle either by the State Government or the

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1 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words and figures "Uttar Pradesh Trade Tax Act, 1948".

2 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words "the Commissioner of Trade Tax, Special Commissioner of Trade Tax, Additional Commissioner of Trade Tax and Joint Commissioner of Trade Tax, of the Trade Tax Department".

3 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words "in the Department of the Trade Tax".

4 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words "all Trade Tax Officer posted in the Department of Trade Tax".

5 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008) w.e.f. 1.1.2008. Before substitution clause (d) of sub-section (1) of Section 3 was as under:-

(d) any officer not below the rank of a Trade Tax Officer, posted in a Trade Tax Circle either by the State Government or the Commissioner Trade Tax, Officers authorised by the State Government or the Commissioner Trade Tax to exercise powers under Sections 13 and 13-A of the Uttar Pradesh Trade Tax Act, 1948 and Officers, not below the rank of Trade Tax Officer, posted at a Check Post established under Section

Commissioner, Officers authorized by the State Government or the Commissioner to exercise powers under Sections 45, 46 and 48 of the Uttar Pradesh Value Added Tax Act, 2008 and the Officers, not below the rank of Commercial Taxes Officers, posted at a Check-Post established under Section 49 of the Uttar Pradesh Value Added Tax Act, 2008 shall exercise the powers of the Assessing Authority under this Act;]

(e) All officers or authorities under this Act except Chairman and the members of the Tribunal shall work under the Administrative control of the Commissioner and the Commissioner shall be competent to exercise powers vested in any officer under his administrative control except Appellate Authority.

[2] The territorial jurisdiction of authorities under this act shall be the same as may be fixed or determined by the State Government or the [6][Commissioner of Commercial Taxes] for the purpose of carrying out purposes of [7][the Uttar Pradesh Value Added Tax Act, 2008.]

4. Levy of tax - (1) For the purpose of development of trade, commerce and industry in the State, there shall be levied and collected a tax on entry of goods specified in the Schedule into a local area for consumption, use or sale therein, from any place outside that local area, at such rate not exceeding five percent of the value of the goods as may be specified by the State Government by notification and different rates may be specified in respect of different goods or different classes of goods;

Provided that the State Government may by notification amend the Schedule and upon issue of any such notification, the Schedule shall, subject to the provisions of sub-section (10), be deemed to be amended accordingly.

(2) The Tax under sub-section (1) shall be continued to be levied till such time as is required to improve infra-structure within the State such as power, road, market condition etc., with a view to facilitate better market conditions for trade, commerce and industry.

(3) The tax levied under sub-section (1) shall be payable by a dealer who brings or causes to be brought into the local area such goods, whether on his account or on the account of his principal or takes delivery or is entitled to take delivery of such goods on its entry into a local area.

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28 of the Uttar Pradesh Trade Tax, 1948, shall exercise the powers of the Assessing Authority under this Act;

6 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words “Commissioner of Trade Tax”.

7 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words and figures “the Uttar Pradesh Trade Tax Act, 1948”.

Provided that the State Government, may by notification, permit any Power Project Industrial Unit engaged in generation, transmission and distribution, having aggregate capital investment of Rs. One thousand crore or more to own the liability of payment of tax of other dealers on the entry of such goods into a local area from any place out side that local area as are used and consumed by the said unit subject to such conditions as may be specified in the notification.

Explanation - Where the goods are taken delivery of on its entry into a local area or brought into a local area by a person other than a dealer, the dealer who takes delivery of the goods from such person shall be deemed to have brought or caused to have brought the goods into the local area.

[8][(3A) Notwithstanding anything to the contrary contained in sub-section (1) or sub-section (3), no tax shall be levied on or collected from a dealer or subsequent dealer who brings or cause to be brought into a local area any goods in respect of which tax has been paid in any other local area under any of the said sub-sections and such dealer furnishes before the concerned Assessing Authority the prescribed declaration in regard thereto within such time as may be prescribed:

Provided that the amount of tax deposited under this Section shall be deemed to have been deposited for and on behalf of such dealer or any subsequent dealer to whom above prescribed declaration has been issued.]

(4) The State Government may by notification remit the amount of tax to the extent necessary to ensure that effective rates of tax on entry of goods into a local area, from any place out side the local area for consumption or use in a Power Project Industrial Unit, do not exceed the respective rates applicable as on the date of commencement of State Energy Policy subject to the conditions as may be notified in such notifications.

(5) No dealer who brings or causes to be brought any goods into a local area shall be liable to tax, if during the assessment year [9][the aggregate value of such goods is less than five lakh rupees] such larger amount as the State Government may by notification, specify in that behalf either in respect of all dealers in any goods or in respect of a particular class of such dealers:

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[8] . Inserted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009) dated 28.2.2009, w.e.f. 1.11.1999.

[9] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words "the aggregate value of such goods is less than two lakh rupees in the case of manufacturers and three lakh rupees in case of other dealers".

Provided that the provisions of this sub-section shall not apply in respect of value of the goods brought into a local area from outside Uttar Pradesh.

[10][(6) Notwithstanding anything to the contrary contained in sub-section (1) or sub-section (3), no tax shall be levied on or collected from a dealer, who brings or causes to be brought into a local area any goods which are,-

(i) consigned without using them in the local area to any place outside the State; or

(ii) sold or re-sold either in the course of inter-State trade or commerce or in the course of export out of the territory of India;

Explanation:- Section 3, Section 5 and Section 6-A of the Central Sales Tax Act, 1956 shall apply for the purpose of determining whether or not any goods has been sold by a dealer in the course of inter-State trade or commerce or in the course of export out of the territory of India:

Provided that where at the time of entry of goods into a local area, the quantity or value of goods to be sold within such local area for the purpose of being taken outside the State without consumption, use or sale in such local area, is not ascertainable, the dealer shall pay the amount of tax on the value of total quantity of goods and after the goods are consigned or sold outside the State or in the course of export, the dealer may claim refund or adjustment of the amount so paid as tax in the month in which such goods are transferred outside

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[10] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009), w.e.f. 1.11.1999. Before substitution sub-section (6) of Section 4 was as under:-

(6) Notwithstanding anything contained in sub-section (1) or sub-section (3), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods which are sold by him within the local area for the purpose of being taken out of that area and are actually taken out.

Provided that where at the time of entry of any goods into a local area, the quantity or value of goods to be sold within such local area for the purpose of being taken outside the local area without consumption, use or sale in such local area is not ascertainable, the dealer shall pay amount of tax on the value of total quantity of goods and after the goods are sold within the local area for the purpose of being taken outside such local area and are actually taken out, the dealer may claim refund of the amount paid as tax in respect of such goods, in the manner provided in Section 5 of this act.

Provided further that the burden of proving the fact that any goods after entry into a local area were sold for the purpose of being taken outside the local area for consumption, use or sale outside such area and were actually taken outside such local area shall lie on the dealer selling the goods.

the State or sold in the course of inter-State trade or commerce or the course of export, in respect of such goods.]

[11][(7) *** (Deleted)]

(8) Where tax, in respect of entry of any goods into a local area, is payable and has been so paid by the agent, the principal shall not be liable for payment of tax and likewise where tax, in respect of entry of any goods into a local area, is payable and has been so paid by the principal, the agent shall not be liable for payment of tax.

(9) Where in respect of any-

(i) Purchased scheduled goods,-

(a) value of such goods is not ascertainable or value of such goods, as declared by the dealer or the person in-charge of the goods, as the case may be, is not verifiable on account of non-availability or non production of any document; or

(b) any document produced in support of purchase price or transport charges and other charges, is not worthy of credence; or

(ii) scheduled goods, acquired or obtained otherwise than by way of purchase, value of such goods disclosed by the person in-charge of the goods or the dealer, as the case may be, does not appear to be reasonable and worthy of credence then the whole-sale price, in the open market in a local area in which such goods are being brought, reasonably determined by the Assessing Authority, after affording reasonable opportunity of being heard to the person in-charge of the goods or the dealer, as the case may be, shall be deemed to be, the value of goods, and for this purpose in reference to Clause (i), the Assessing Authority shall assume that goods has been acquired or obtained otherwise than by way of purchase.

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[11] . Deleted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009) dated 28.2.2009, w.e.f. 1.11.1999. Before deletion sub-section (7) of Section 4 was as under:-

(7) Where a single consignment of goods, partially meant for consumption use or sale within a local area and partially meant for transfer to any place outside such local area, is brought or received by a dealer into such local area and where value of the goods to be consumed, used or sold in the local area is not ascertainable, the dealer shall pay tax on the value of all goods of the consignment and shall, after any goods are transferred as aforesaid, may claim refund of the amount, paid as tax in respect of goods so transferred in the manner provided in Section 5 of this act.

Provided that the burden of proving the fact that any goods, after bringing or receiving into a local area, has been transferred outside such local area without consumption, use or sale therein shall lie on the dealer claiming refund.

(10) Every notification made under this section shall, as soon as may be after it is made, be laid before each House of the State Legislature, while it is in session; for a total period of not less than 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 its publication in Gazette subject to such modifications or annulments as the two Houses of the Legislature may during the said period agree to make, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder except that any imposition, assessment, levy or collection of tax or penalty shall be subject to the said modification or annulment.

[12]**[5.** Where any dealer has brought or has caused to be brought or has taken delivery of any goods notified under sub-section (1) of Section 4 on its

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12 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009), w.e.f. 1.11.1999. Before substitution sub- Section 5 was as under:-

5. Reversal of levy of Tax. (1)Where any dealer has brought or has caused to be brought or has taken delivery of any goods notified under sub-section(1) of Section 4 on its entry into a local area, for consumption, use or sale therein and has paid tax in respect of entry of such goods into such local area, such levy of tax shall stand reversed and subject to provisions of sub-section (3), the amount, paid by the dealer as tax, shall be refunded to such dealers in the following circumstances-

(a) Where purchased goods, without using them in such local area, are returned to the selling dealer within a period of six months from the date of purchase.

(b) Where goods, without using them in such local area, are consigned to any place outside the State;

(c) Where goods, without using them in the local area, are consigned to any place in any other local area for consumption, use or sale therein;

(d) Where goods are re-sold either in the course of inter-State trade or commerce or in the course of the export of the goods out of the territory of India;

(e) Where any scheduled goods are sold for being taken outside such local area and are actually taken out.

Explanation - Sections 3 and 5 of the Central Sales Tax Act, 1956, shall apply for the purpose of determining whether or not any goods has been sold by a dealer in the course of inter-State trade or commerce and whether or not any goods has been sold in the course of the export of the goods out of the territory of India.

(2) Where a dealer has paid tax in respect of entry of any goods into any local area but goods are destroyed before entry into the local area, any amount paid as tax shall, subject to provisions of sub-section (3), be refunded to the dealer.

(3) Any amount found refundable to a dealer in accordance with provisions of sub-section (1) or sub-section (2) shall first be adjusted towards any amount

entry into a local area for consumption, use or sale therein and has paid tax in respect of entry of such goods into such local area or purchased such goods on which entry tax has already been paid, such tax shall be refunded or adjusted to such dealer by whom without using them in the local area such goods are consigned to any other place outside the State or are sold either in the course of inter-State trade or commerce or in the course of export outside the territory of India.]

[13][**6.** Where in respect of any scheduled goods notified under sub-section (1) of Section 4, tax is payable in respect of a sale or purchase of such goods under the Uttar Pradesh Value Added Tax Act, 2008 by a dealer registered under the said Act, the State Government may, by notification and subject to such conditions and restrictions, as may be specified therein, allow a rebate upto the full amount of tax leviable under this Act.]

7. **Exemption** - Where the State Government is satisfied that it is expedient in the public interest so to do, it may, by notification, exempt subject to such conditions and restrictions as may be specified in the notifications, any goods or class of goods from levy of tax, or class of dealers from the payment of the tax.**[14]

8. **Registration** (1) Subject to the provisions of sub-section (2) every dealer liable to pay tax shall apply to the Assessing Authority for grant of registration certificate in the prescribed manner along with proof of deposit of Registration fee within thirty days from the date on which he becomes liable to pay tax under this act;

Provided that a dealer who holds a registration certificate granted under the provisions of the [15][Uttar Pradesh Trade Tax Act, 1948], if,

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outstanding against the dealer and the balance amount, it any, shall be refunded to the dealer;

Provided that where goods, without use or sale in any local area, are consigned for delivery to self in any other local area for consumption, use or sale therein, the amount, found refundable, shall be adjusted towards the amount of tax payable in respect of entry of such goods in such other local area.

13 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009) dated 28.2.2009, w.e.f. 1.1.2008. Before substitution Section 6 was as under:-

6. Rebate - Where in respect of any scheduled goods notified under sub-section (1) of Section 4, tax is payable in respect of a sale or purchase of such goods under the Uttar Pradesh Value Added Tax Act 2008 by a dealer registered under the said Act, and liability for payment of tax has accrued before entry of such goods into any local area, the State Government may, by notification and subject to such conditions and restrictions, as may be specified therein, allow a rebate up to the full amount of tax leviable under this Act.

14 . **See Notification No. 2064 dated 30.6.2008.

15 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008) dated 1.1.2008, w.e.f. 1.1.2008 for the words and figures "the Uttar Pradesh Trade Tax Act, 1948".

furnishes required information in the prescribed form of application within the aforesaid time, shall not be liable to obtain separate registration certificate under this act and for all purposes of this act, such dealer shall be deemed to be a registered dealer;

Provided further that a Government shall not be required to obtain registration certificate under this act if such Government Department is not engaged in regular business.

(2) Where a dealer has no fixed place of business within the State of Uttar Pradesh, he shall not be liable for obtaining registration under this act.

(3) In respect of grant of registration certification under this Act, [16][provisions of Section 17 of the Uttar Pradesh Value Added Tax Act, 2008] shall mutatis mutandis apply as they apply to grant of Registration Certificate under that Act.

9. Submission of returns and assessment of tax (1) Every dealer liable to obtain registration under this act, shall submit such returns of value of scheduled goods along with proof of deposit of amount of tax shown payable in the return to its Assessing Authority in such manner, for such tax periods and within such time as may be prescribed:

Provided that the Assessing Authority on the application of the dealer may, for sufficient reason, allow the dealer to submit return beyond prescribed time.

(2) Every dealer liable to pay tax, other than a dealer referred in sub-section (2) of Section 8, shall submit to the Assessing Authority for each assessment year, an annual return of self assessed tax in such manner and within such time as may be prescribed;

Provided that the Assessing Authority on the application of the dealer may, for sufficient reason, extend the time for submitting the return up to a period of ninety days.

(3) Where –

(a) a dealer has submitted returns for all tax periods referred in sub-section (1) and the annual return of self assessed tax referred to in sub-section (2);

(b) Prima facie there in no reason to believe that the dealer has suppressed value of any scheduled goods or has otherwise evaded payment of tax; and

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[16] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words, figures and letter "sub-sections (1-A), (1-B), (1-C), (1-D), (2), (3) and (4) of Section 8-A of the Uttar Pradesh Trade Tax Act, 1948".

(c) The dealer has neither claimed refund of any amount deposited as tax or has, in respect of any scheduled goods, not claimed reversal of amount of tax under Section 5, the Assessing Authority shall, without requiring appearance of the dealer, accept the return of self assessed tax;

Provided that where the Assessing Authority is of the view that-

(i) tax shown payable in the return has not been computed at the applicable rate of tax; or

(ii) there is mathematical error in computation of tax; or

(iii) any exemption or concession has been claimed on the basis of any certificate or any prescribed certificate or declaration but such form of declaration of certificate has not been submitted,

he shall issue notice to the dealer for submitting revised annual return of self assessment within fifteen days from the date of service of the notice and if the Assessing Authority is satisfied with the revised return of self assessment, he shall accept the revised return of self assessment.

(4) In case of a dealer other than the dealer in whose case self assessment of tax is to be accepted by the Assessing Authority under sub-section (3), the Assessing Authority shall, after making such enquiry as it may deem fit and after affording reasonable opportunity of being heard to the dealer, determine the value of the scheduled goods brought or received by the dealer into any local area for consumption, use or sale therein and the amount of tax payable by the dealer;

Provided that nothing shall prevent the Assessing Authority from determining such value of scheduled goods and the amount of tax payable by the dealer according to its best judgment assessment where-

(a) the dealer has not maintained account books in respect of scheduled goods; or

(b) the dealer has not produced accounts and documents maintained by him in respect of scheduled goods; or

(c) accounts and documents produced by the dealer are not found worthy of credence by the Assessing Authority, or

(d) Value of scheduled goods brought or received in any local area is not verifiable from the accounts and documents produced by the dealer.

10. Provisional assessment of tax (1) Where a dealer to whom sub-section (1) of Section 9 applies fails to submit return of value of the scheduled goods and tax payable on entry of such goods into a local area within the time prescribed or allowed under that section or does not furnish proof of deposit of tax shown payable in such return, or the return submitted is, in the opinion of Assessing Authority, incorrect or incomplete or contains wrong particulars, the Assessing Authority may, without prejudice to the provisions of Section 9 but after giving reasonable opportunity of being heard to the dealer, make provisional assessment of value of scheduled goods and the tax payable thereon.

(2) Where the Assessing Authority has made a provisional assessment under sub-section (1), it shall not, by reason of such assessment, be precluded from re-determining the value of the scheduled goods and making the assessment of tax for the whole year.

11. Composition of Tax (1) Where in respect of any scheduled goods, a dealer is liable for payment of tax under this act but does not fall within the definition of a dealer [17][as defined under Clause (h) of Section 2 of the Uttar Pradesh Value Added Tax Act, 2008,] he may, subject to other provisions of this section, opt for payment of tax in respect of such scheduled goods on the estimated value of the goods before bringing or receiving or before taking delivery of such goods into a local area.

(2) Every dealer having no fixed place of business within the State of Uttar Pradesh shall subject to other provisions of this section, make payment of tax in respect of scheduled goods on the estimated value of the scheduled goods before bringing or receiving or before taking delivery of such goods into a local area.

(3) Every person or dealer, who does not fall under sub-section (1) or sub-section (2) and who is liable for payment of tax under this act, may opt for payment of tax in respect of such scheduled goods on the estimated value of the goods before bringing or receiving or before taking delivery of such goods into a local area.

(4) Once a dealer, or a person as the case may be, referred to in sub-sections (1), (2) and (3), opts for payment of tax under this section for any assessment year, he shall not be entitled to change his option for payment of tax in any other manner for any period of that assessment year.

(5) Any dealer, who makes payment of tax under provisions of this section, shall not be liable for submission of returns referred to in Section 9.

(6) Where payment of tax in respect of any goods has been made under this section, no assessment of tax under Section 9 shall be made in respect of such goods.

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[17] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words, figures and letters “as defined under clause (c) of Section 2 of the Uttar Pradesh Trade Tax Act, 1948”.

(7) Provisions of sub-section (9) of Section 4 shall apply to all goods in respect of entry of which into a local area, payment of tax is to be made under this section,

12. Realization of tax through manufacturer (1) Notwithstanding anything contained in any other provision 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.

The manufacturer [18][shall not deliver such goods] to the purchaser unless the amount of such tax has been paid by the purchaser.

(2) The manufacture receiving the tax under sub-section (1) shall submit to the Assessing Authority a return in respect of the goods supplied, and the tax received, by him under sub-section (1) and deposit the tax so received in such manner and within such time as may be prescribed.

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

(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 into 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) Provisions regarding imposition of penalty in respect of amount of tax deducted [19][under Section 34 of the Uttar Pradesh Value Added Tax Act, 2008] and provision regarding payablity of interest [20][under sub-section (2) of Section 33 of the said Act] shall mutatis mutandis apply to amounts collected by manufacturers from purchasers under this section.

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[18] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009) dated 28.2.2009, w.e.f. 1.11.1999 for the words “shall not give such goods”.

[19] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words, figures and letters “under Section 8-D of the Uttar Pradesh Trade Tax Act, 1948”.

[20] . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the words and figures “under sub-section (1) of Section 8 of the said Act”.

[21][(6) The amount of tax deposited under this Section shall be deemed to have been deposited for and on behalf of the dealer from whom such tax has been received. The manufacturer shall mention the amount of such tax in the tax invoice or sale invoice, as the case may be, issued to the purchasing dealer. It shall be deemed to be the proof for deposit of tax unless the tax invoice or sale invoice, as the case may be, is found forged or bogus or fake or not validly issued or obtained fraudulently.]

13. Applicability of certain provisions of the Uttar Pradesh Trade Tax Act, 1948 - [22][The following provisions of the Uttar Pradesh Value Added Tax

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21 . Inserted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2009 (Act No. 8 of 2009) dated 28.2.2009, w.e.f. 1.11.1999.

22 . Substituted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008), w.e.f. 1.1.2008 for the following:-

The following provisions of the Uttar Pradesh Trade Tax Act, 1948, shall mutatis mutandis apply to all dealers and proceedings under this act:-

(i) Section 3-C Liability of Tax of dissolved firm etc.,

(ii) Section 4-C Special relief to manufacturers exporting finished goods outside India;

(iii) Section 6 Objections to jurisdiction;

(iv) Section 7-B Assessment of tax where rate is varied during the assessment year;

(v) Section 7-C Tax due from deceased person payable by his representatives;

(vi) Section 7-E Rounding off, of turnover, tax etc.

(vii) Section 7-F Recovery or refund of petty amounts to be Ignored;

(viii) Section 8 Payment and recovery of tax;

(ix) Section 8-B Provisional registration in certain cases;

(x) Section 8-BB Information to be furnished regarding change of business;

(xi) Section 8-C Security in the interest of revenue;

(xii) Section 9 Appeal,

(xiii) Section 10 Tribunal;

(xiv) Section 10-A Order against which no appeal or revision shall lie;

(xv) Section 10-B Revision by the Commissioner;

(xvi) Section 11 Revision by the High Court in special cases;

(xvii) Section 12 Accounts to be maintained by dealers;

(xviii) Section 12-A Burden of Proof;

(xix) Section 12-B Additional evidence on appeal;

Act, 2008, shall mutatis mutandis apply to all dealers and proceedings under this Act:-

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(xx) Section 13 Power to order production of accounts and powers of entry and inspection,

(xxi) Section 13-A Power of seize;

(xxii) Section 13-B Power to seek assistance from police etc.;

(xxiii) Section 14 Offences and penalties;

(xxiv) Section 14-A Offence by companies;

(xxv) Section 15 Composition of offence;

(xxvi) Section 15-A Penalties in certain cases;

(xxvii) Section 16 Indemnity;

(xxviii) Section 17 Bar to certain proceedings;

(xxix) Section 18 Assessment of reconstituted or new firms, and change of partnership;

(xxx) Section 19 Assessment of minors and incapacitated persons;

(xxxi) Section 20 Assessment of Court of Wards, etc.;

(xxxii) Section 21 Assessment of tax on the turnover not assessed during the year;

(xxxiii) Section 22 Rectification of mistakes;

(xxxiv) Section 23 Certain information to be confidential;

(xxxv) Section 25 Power to issue notifications with retrospective effect;

(xxxvi) Section 28 Establishment of check posts and barriers;

(xxxvii) Section 28-A Import of goods into the State against declaration;

(xxxviii) Section 28-B Transit of goods by load through the State and issue of authorization for transit of goods;

(xxxix) Section 29 Refund;

(xl) Section 29-A Procedure for disbursement of amount wrongly realised by dealer as tax;

(xli) Section 30 Power to set aside an order of assessment or an order in appeal;

(xlii) Section 32 Fees in certain cases;

(xliii) Section 34 Transfer of defraud revenue void;

(xliv) Section 35 Determination of disputed question;

(xlv) Section 36 Power to grant instalment;

(xlvi) Section 38 Facility for sick industrial units;

Any reference to turnover of purchase or of sale or both, as the case may be, under the provisions of the Uttar Pradesh Trade Tax Act, 1948 shall be deemed reference to value of the scheduled goods under this act.

(i)	Section 9	Liability of firm, association of persons and Hindu Undivided Family;
(ii)	Section 10	Tax due from deceased person payable by his representatives;
(iii)	Section 11	Tax liability in case of minor or incapacitated person;
(iv)	Section 12	Liability in case of Court of wards;
(v)	Section 16	Burden of proof;
(vi)	Section 19	Security in the interest of revenue;
(vii)	Section 21	Account and documents to be maintained by dealers;
(viii)	Section 29	Assessment of tax of turnover escaped from assessment;
(ix)	Section 30	Rounding off of turnover and tax;
(x)	Section 31	Rectification of mistakes;
(xi)	Section 32	Power to set aside ex parte order of assessment or penalty;
(xii)	Section 33	Payment and recovery of tax;
(xiii)	Section 36	Recovery or refund of petty amounts to be ignored;
(xiv)	Section 39	Power to grant instalments;
(xv)	Section 40	Refund and adjustment;
(xvi)	Section 43	Procedure for disbursement of amount wrongly realised by dealer as tax;
(xvii)	Section 45	Power to order production of accounts, documents and power of entry, inspection, search and seizure;
(xviii)	Section 48	Power to seize goods;
(xix)	Section 49	Establishment of check posts and barriers;
(xx)	Section 50	Import of goods into the State by road against declaration;
(xxi)	Section 51	Import of goods into the State by rail, air, post, river or rope-way;
(xxii)	Section 52	Issue of authorization for transit of goods through the State;
(xxiii)	Section 53	Power to seek assistance from police;
(xxiv)	Section 54	Penalties in certain cases;
(xxv)	Section 55	Appeal;
(xxvi)	Section 56	Revision by the Commissioner;
(xxvii)	Section 57	Tribunal;
(xxviii)	Section 58	Revision by High Court in special cases;
(xxix)	Section 59	Determination of disputed question by the Commissioner;
(xxx)	Section 60	Orders against which no appeal or revision shall lie;

(xxxi)	Section 61	Additional evidence in appeal;
(xxxii)	Section 66	Objections relating to jurisdiction;
(xxxiii)	Section 67	Indemnity;
(xxxiv)	Section 68	Bar to certain proceedings;
(xxxv)	Section 69	Certain information to be confidential;
(xxxvi)	Section 71	Facility for sick industrial unit;
(xxxvii)	Section 72	Fees in certain cases;
(xxxviii)	Section 73	Transfer to defraud revenue void;
(xxxix)	Section 74	Power to issue notifications;
(xl)	Section 75	Information to be furnished regarding change of business;

Any reference to turnover of purchase or of sale or of both, as the case may be under the provisions of the Uttar Pradesh Value Added Tax Act, 2008 shall be deemed reference to value of the scheduled goods under this Act.]

14. Utilization of the proceeds of the levy under this act (1) The proceeds of the levy under this act shall be appropriated to the Fund and shall be utilized exclusively for the development or facilitating the trade, commerce and industry in the State of Uttar Pradesh which shall include the following –

(a) construction, development and maintenance of roads and bridges for linking the market and industrial areas;

(b) providing finance, aids, grants and subsidies to financial, industrial and commercial units;

(c) creating infrastructure for supply of electricity and water to industries, marketing and other commercial complexes;

(d) creation, development and maintenance of other infrastructure for the furtherance of trade, commerce and industry in general;

(e) providing finance, aids, grants and subsidies for creating, developing and maintaining pollution free environment in the concerned areas;

(f) any other purpose connected with the development of trade, commerce and industry or for facilities relating thereto which the State Government may specify by notification;

(g) providing finance, aids, grants and subsidies to local bodies and government agencies for the purposes specified in Clauses (a) (c), (d), (e) and (f);

(2) The entry tax levied and collected under this Act shall be credited to the Uttar Pradesh Trade Development Fund and shall exclusively be used for facilitating trade, commerce and industry. The amount realised as entry tax shall not be used for the purposes other than those specified in sub-section (1).kmj

(3) The State Government shall, by notification, specify the manner of deposit of tax under appropriate Heads of Accounts and the manner in which the proceeds of the levy shall be utilized exclusively for the development of trade and commerce in the State of Uttar Pradesh.

15. Power to remove difficulties (1) If any difficulty arises in giving effect to the provisions of this act, the State Government may, by order published in the official Gazette, make such provisions, not inconsistent with the provisions of this Act as appear to it to be necessary or expedient for removing the difficulty;

Provided that no such order shall be made after the expiry of a period of two years from the date this Act is notified.

(2) The provisions made by any order under sub-section (1) shall have effect as if enacted in this act and any such order may be made so as to be retrospective to any date not earlier than the date of commencement of this Act.

(3) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before both the Houses of the State Legislature and the provisions of sub-section (1) of Section 23-A of the Uttar Pradesh General Clauses Act, 1904 shall apply as they apply in respect of rules made by the State Government under any Uttar Pradesh Act.

16. Power to make rules - The State Government may make rules for carrying out the purposes of this Act.

17. Validation Notwithstanding any judgment, decree or order of any Court, Tribunal or Authority, all actions taken, things done, rules made, notifications issued or purported to have been taken, done, made or issued and entry tax levied, assessed, collected, realised received or liability accrued under the Uttar Pradesh Tax on Entry of Goods Act, 2000 shall be deemed to have been validly taken, done, made, issued, levied, assessed, collected, realised, received or accrued under this act, as if this act were in force at all material times and no suit or other proceedings shall be maintained or continued in any Court or before Tribunal or any Authority for the refund of entry tax.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of entry tax paid by him in excess of the amount due from him under the Act provided the burden of tax has not been passed on.

18. Repeal and saving of U.P. Act No. 12 of 2000 – (1) The Uttar Pradesh Tax on Entry of Goods Act, 2000 (U.P. Act No. XII of 2000) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken in exercise of the powers under the said Act, shall be deemed to have been done or taken in the exercise of the powers conferred by or under this act as if this act were in force at all material times.

19. Repeal and Saving of U.P. Ordinance No. 35 of 2007 – (1) The Uttar Pradesh Tax on Entry of Goods into Local Area Ordinance, 2007 is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under this Act as if provisions of this were in force at all material times.

[23][**19-A.** **Repeal and Saving –** (1) The Uttar Pradesh Tax on Entry of Goods into Local Area (Amendment) Ordinance, 2008 (U.P. Ordinance No. 1 of 2008) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the provisions of the Principal Act as amended by the Ordinance referred to in sub-section (1) shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act as if the provisions of the Act were in force at all material times.]

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[23] . Inserted by U.P. Tax on Entry of Goods into Local Areas (Amendment) Act, 2008 (Act No. 7 of 2008) w.e.f. 1.1.2008.

THE SCHEDULE

1. Crude oil as defined in Section 14 of the Central Sales Tax Act, 1956.

2. [24]*Machinery and spare parts of machinery valuing Rupees ten lakhs or more.

3. Natural Gas.

4. Non levy sugar.

5. [25][Tobacco in the form of cigarette.]

6. [26][All Kinds of paper]

7. [27][Pan masala containing tobacco (gutka).]

8. [28][Cement]

9. [29][Coal]

   [30][Tendu Leaves (upto 31.5.2008)]

   [31][Wax (upto 31.5.2008)]

   (a) [32][Dressed Leather (upto 15.8.2003)]

   (b) [33][Finished Leather (from 16.8.2003 to 31.5.2008)]

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[24] . * Provisions of Section 4(5) are to be considered.

[25] . Substituted vide Notification No. 2586 dated 23.08.2000 w.e.f. 1.9.2000.

[26] . Inserted vide Notification No. 3338 dated 30.10.2001, w.e.f. 1.11.2001.

[27] . Inserted vide Notification No. 4380 dated 7.10.2002, w.e.f. 11.10.2002.

[28] . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

[29] . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

[30] . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

[31] . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

[32] . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

[33] . Substituted by Notification No. 3839 dated 14.8.2003, w.e.f. 16.8.2003.

10. [34][Wood and timber of all kinds and of all trees, of whatever species including ballies and bamboos, whether growing or cut or sawn, imported from outside India.]

11. [35][High Speed diesel, low sulphur High speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants but excluding kerosene oil of public distribution system.]

12. [36][Clinker.]

13. [37][Motor vehicles of all kinds including chassis thereof but excluding tractors.]

14. [37][Iron and Steel, as defined in Section 14 of the Central Sales Tax Act, 1956.]

15. [37][Aluminium and its products, excluding aluminium utensils]

16. [37][Cables of all kinds]

17. [37][Laptop, Computer System and Peripherals; T.V. including L.C.D. T.V.]

18. [37][Tyres and tubes, excluding tyres and tubes of cycles, cycle-rickshaws and animal-driven vehicles.]

19. [37][Marble-stone and their tiles.]

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[34] . Inserted vide Notification No. 2489 dated 9.5.2003, w.e.f. 16.5.2003.

[35] . Inserted vide Notification No. 159 dated 15.1.2004, w.e.f. 21.1.2004.

[36] . Inserted vide Notification No. 2485 dated 18.8.2008, w.e.f. 18.8.2008.

[37] . Inserted vide Notification No. 2812 dated 29.9.2008, w.e.f. 30.9.2008.

Note: The following goods are notified for the purposes of realization of tax through the manufacturer:-

1. Non levy sugar
2. Tobacco in the form of cigarette
3. Paper meant for writing, printing or packing purpose excluding news print
4. Pan Masala containing tobacco (gutka)
5. Cement
6. High speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants but excluding kerosene oil of public distribution system.
7. Iron and Steel as defined in Section 14 of the Central Sales Tax Act, 1956.
8. Aluminium and its products excluding aluminium utensils.
9. Laptop, Computer system and peripherals, T.V. including L.C.D. T.V.
10. Refrigerator, Air-conditioner and Air-conditioning plants.

20. [38][Refrigerators, Air conditioners and Air-conditioning plants.]

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[38]. Inserted vide Notification No. 2812 dated 29.9.2008, w.e.f. 30.9.2008.

Note: The following goods are notified for the purposes of realization of tax through the manufacturer:-

1. Non levy sugar
2. Tobacco in the form of cigarette
3. Paper meant for writing, printing or packing purpose excluding news print
4. Pan Masala containing tobacco (gutka)
5. Cement
6. High speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all its variants but excluding kerosene oil of public distribution system.
7. Iron and Steel as defined in Section 14 of the Central Sales Tax Act, 1956.
8. Aluminium and its products excluding aluminium utensils.
9. Laptop, Computer system and peripherals, T.V. including L.C.D. T.V.
10. Refrigerator, Air-conditioner and Air-conditioning plants.

STATEMENT OF OBJECTS AND REASONS

The Uttar Pradesh Tax on Entry of Goods Act, 2000 (U.P. Act No. 2 of 2000) was enacted to provide for the levy and collection of tax on entry of goods into a local area for consumption, use or sale therein. The said act was declared ultra vires by the Hon'ble High Court of Judicature at Allahabad in writ petition No. 251/2003 M/s Indian Oil Corporation Limited vs. State Government in its Judgment dated January 27, 2004 the State Government filed the special leave petition No. 2757-2758/2004 against the said Judgment the Hon'ble Supreme Court in the said special leave petition stayed the operation of the said Judgment of the High Court of February 9, 2004 with the condition that the amount realised as entry tax shall be deposited in the separate interest hearing account there after in the case of Jindal Steel Ltd. vs. State Government and others the Hon'ble Supreme Court required the High Court to submit its report regarding whether the entry tax under the said act falls in the category of compensatory tax or not. The High Court in its judgment dated January 8, 2007 held that the entry tax under the said act does not fall in the category of compensatory tax. The same judgment had been delivered by the High Court in the case of the Indian Oil Corporation Ltd. and other similar cases. A special leave petition was filed in the Supreme Court by the State Government against the Judgment of the High Court dated January 8, 2007. Since M/s Indian Oil Corporation Ltd. was demanding for the refund of Rs. 3022-58 crore on the basis of the interim order dated April 17, 2007 of the Apex Court, the State Government was considering to enact afresh the said act retrospectively after the Judgment of the constitution Bench of the Supreme Court. In the mean time the Bihar Entry Tax Act was held to be valid by the Patna High Court. It was therefore decided to make a Law with retrospective effect by removing the short comings pointed out in the Judgment of the High Court of Judicature at Allahabad and in the light of observation with respect to the compensatory tax made by the constitutional Bench of the Supreme Court and on the basis of the provisions of the Bihar Entry Tax Act, which had been held valid by the Patna High Court.

Since the State Legislature was not in session and immediate legislative action was necessary to implement the aforesaid decision the Uttar Pradesh Tax on Entry of Goods in to Local Areas Ordinance, 2007 (U.P. Ordinance No. 35 of 2007) was promulgated by the Governor on September 24, 2007.

This Bill is introduced to replace the aforesaid Ordinance.

By Order,

S.M.A. Abidi

Pramukh Sachiv
