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## **Uttar Pradesh Sales Tax (Amendment And Validation) Act, 1982**

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## **Uttar Pradesh Sales Tax (Amendment And Validation) Act, 1982**

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

### **1. Short Title And Commencement :-**

(1) This Act may be called the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1982. (2) Sections 12, 13, 14, 16, 20, 21 and 23 shall be deemed to have come into force on August 3, 1981, clauses (a) and (c) of section 2, sections 3, 4, 6, 7 and 8, clause (c) of section 11, and sections 17, 18 (except the addition of the words "and syrups, squashes, jams and jellies" in the entry against serial No. 63 of the schedule substituted thereby, which shall come into force at once) and section 19 shall be

deemed to have come into force on September 7, 1981, clause (b) and section 2, sub-clause(a) of clause (1) and clauses (2) and (3) of section 10, clause (a) of section 11 and section 15 shall be deemed to have come into force on October 1, 1981, and the remaining provisions shall come into force at once.

## **2. Amendment Of Section 3 Of U.P. Act Xv Of 1948 :-**

In section 3 of the Uttar Pradesh Sales Tax Act, 1948, hereinafter referred to as the principal Act, - (a) in sub-section (1), the words and figures "section 3-AB, section 3-AA", shall be omitted; (b) for sub-section (2), the following sub-section shall be substituted, namely:- "(2) No dealer shall, except as otherwise provided in section 18, be liable to tax under sub-section (1) if, during the assessment year, the aggregate of his turnover of - (a) purchases of goods notified under section 3-D, (b) purchases liable to tax under any other provision of this Act, (c) sales liable to tax under section 3-D, and (d) sales of all good (except those notified under section 3-D), whether such sale is made by the dealer directly or through his branch, depot or agent inside the State, in the course of inter-State trade or commerce or outside the State, is less than fifty thousand rupees in the case of manufacturers and one lakh rupees in the case of other dealers, or 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."; and (c) in sub-section (3), in clause (a), the words and figures "or sub-section (2-A)" shall be omitted.

## **3. Substitution Of Section 3-A :-**

For section 3-A of the principal Act, the following section shall be substituted, namely:- "3-A. Rates of tax- (1) Except as provided in section 3-D, the tax payable by a dealer under this Act shall be levied, - (a) on the turnover in respect of declared goods, at such single point and at such rate, not exceeding the maximum rate for the time being specified in section 15 of the Central Sales Tax Act, 1956, as the State Government may, by notification, declare; (b) on the turnover in respect of any food or drink served for consumption in a hotel or restaurant or part thereof, with which a cabaret or floor show is provided therein, at such rate, not exceeding forty per cent, as the State Government may, by notification, declare; (c) on the turnover of spirits and spirituous liquors of all kinds, including methyl alcohol but excluding country liquor and also excluding alcohol, as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, at

the point of sale by the manufacturer or importer at the rate of twenty per cent or at such rate not exceeding twenty-six per cent, as the State Government may, by notification, declare; (d) on the turnover in respect of goods specified in the schedule, at such point and at such rate, not exceeding fifteen per cent, as the State Government may, by notification, declare, and different points and different rates may be declared in respect of different goods comprised in any entry in the said schedule: Provided that the State Government may, by notification, omit the entry relating to any goods from the schedule and may, in the like manner, restore any entry so omitted, and upon the issue of any such notification omitting or restoring any entry, the said schedule shall, subject to the provisions of sub-section (2), be deemed to be amended accordingly; (e) on the turnover in respect of goods other than those referred to in clauses (a), (b), (c), and (d), at the point of sale by the manufacturer or importer at the rate of eight per cent: Provided that the State Government may, from time to time, by notification, modify the rate or point of tax on the turnover in respect of any such goods with effect from such date as may be notified in that behalf, so however, that the rate does not exceed eight per cent. (2) 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 the 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."

#### **4. Omission Of Sections 3-Ab And 3-Aa :-**

Sections 3-AB and 3-AA of the principal Act shall be omitted.

#### **5. Amendment Of Section 3-B :-**

In section 3-B of the principal Act, - (a) for the word "dealer", wherever it occurs, the word "person", and (b) for the words "made with", the words "made with or by" shall be substitute and be deemed to have been substituted on the first day of April, 1974.

#### **6. Amendment Of Section 3-D :-**

In section 3-D of the principal Act.- (a) in sub-section (1), - (i) for clause (a), the following clause shall be substituted, namely:- "(a) of first purchases of opium, at such rate not exceeding twenty-six per cent,"; (ii) in explanation I, for the words "under clause (b)", the words "under this sub-section" shall be substituted; (b) in sub-section (2), the words "or, as the case may be, the first purchaser" shall omitted; and (c) in sub-section (7), in clause (a), the words "clause (b) of" shall be omitted.

#### **7. Omission Of Section 3-F :-**

Section 3-F of the principal Act, shall be omitted.

#### **8. Amendment Of Section 4-B :-**

In section 4-B of the principal Act, in sub-section (1), - (a) the figures "3-AA" shall be omitted; (b) in clause (a), for the words "turnover of purchases or first purchases, as the case may be," the words "turnover of first purchases" shall be substituted.

#### **9. Amendment Of Section 7 :-**

In section 7 of the principal Act, - (a) in sub-section (1-B), for the words "for every month or part thereof", the words "per mensem" shall be substituted and be deemed to have been substituted on the fourth day of December, 1979; and (b) in sub-section (1-D), after the word "sold", the words "or purchased", and after the word "sale" wherever it occurs, the words "or purchase" shall be inserted and be deemed to have been inserted on the first day of November, 1978.

#### **10. Amendment Of Section 8-A :-**

In section 8-A of the principal Act, - (1) in sub-section (1), in clause (c) and clause (d), - (a) for the word and figures "Rs. 30,000", the words "fifty thousand rupees in the case of manufacturers and one lakh rupees in the case of other dealers" shall be substituted; and (b) the words and figures "or sub-section (3-A) of section 3-D, as the case may be," shall be omitted and be deemed to have been omitted on the first day of November, 1978; (2) in sub-section (1-B), for the words "where the dealer has ceased to carry on business", the words "where the dealer has ceased to carry on business or has ceased to be liable for registration" shall be substituted; (3) in sub-section (4), in clause (a), for the words "rupees fifty thousand", wherever they occur, the words "fifty thousand rupees in the case of manufacturers and one lakh rupees in the case of other dealers" shall be substituted.

**11. Amendment Of Section 8-B :-**

In section 8-B of the principal Act, - (a) in sub-section (1), for the words "thirty thousand rupees", the words "fifty thousand rupees" shall be substituted; (b) in sub-section (5), the words and figures "sub-section (3-A) of section 3-D" shall be omitted and be deemed to have been omitted on the first day of November, 1978; and (c) in sub-section (6), the words and figure "or section 3-AA" shall be omitted.

**12. Amendment Of Section 10 :-**

In section 10 of the Principal Act, as substituted by the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1978, read with section 12 of the Uttar Pradesh Sales Tax (Amendment and Validation) Act, 1980, in sub-section (1), in the proviso, after clause (i), the following clause shall be inserted, namely:- "(i-a) where the Tribunal does not consist of a person referred to in clause (i) but consists of one or more persons who are, or have been members of the Uttar Pradesh Higher Judicial Service, then he or one of them shall be appointed as the President;".

**13. Amendment Of Section 10-A :-**

In section 10-A of the principal Act, for clause (b), the following clause shall be substituted, namely:- "(b) any order or action under section 13 or under sub-section (1) or sub-section (1-A) of section 13-A or under section 13 or under sub-section (6) of section 28-A."

**14. Amendment Of Section 13-B :-**

In section 13-B of the principal Act, for the words and figures "section 28-A or section 28-C", the words and figures "or section 28-A" shall be substituted.

**15. Amendment Of Section 18 :-**

In section 18 of the principal Act, in sub-section (1) and sub-section (2) for the word and figures "Rs. 30,000", the words "fifty thousand rupees in the case of manufacturers or one lakh rupees in the case of other dealers" shall be substituted.

**16. Amendment Of Section 21 :-**

In section 21 of the principal Act, for sub-sections (2) and (3), the following sub-sections shall be substituted and be deemed to have been substituted on the first day of November, 1978, namely:- "(2) Except as otherwise provided in this section, no order of assessment or reassessment under any provision of this Act for any assessment year shall be made after the expiration of four years

from the end of such year: Provided that the assessment or reassessment for the assessment years 1974-75, 1975-76 and 1976-77 may be made by March 31, 1982. (3) Where the notice under sub-section (1) for any assessment year has been served within the period specified in sub-section (2), the order of assessment or reassessment in pursuance thereof may be made within six months after the expiration of such period: Provided that where such notice has been served before April 1, 1978, such order may be made within one year after the expiration of the period of four years referred to in sub-section (2)."

### **17. Amendment Of Section 25 :-**

In section 25 of the principal Act, the words and figure "or section 3-AA" shall be omitted.

### **18. Substitution Of The First Schedule :-**

For the First Schedule to the principal Act, the following shall be substituted, namely:-

#### **SCHEDULE 1**

#### **THE SCHEDULE**

See section 3-A

Serial No. Description of goods

I II

1. All arms, including rifles, revolvers, pistols, khukhri, bhala, chhura and talwar, and ammunition therefor and components, parts and accessories thereof. 2. All clocks, time-pieces and watches, electrical time-switches, mechanical timers, time-recorders and stop-watches and components, parts and accessories thereof including straps and chains of watches. 3. All electrical goods, instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fans, fluorescent tubes (including their starters, chokers, fixtures, fittings and accessories), electrical earthenware and porcelain, electrical equipments, plants and their accessories required for generation, distribution and transmission of electrical energy, electric motors and parts thereof, and all other accessories and components whether sold as a whole or in parts, but excluding torches, torch-cells, dry cell batteries, torch-bulbs and filament lighting bulbs. 4. All goods and wares made of glass, but not including plain glass-panes, optical lenses, hurricane lantern chimneys, bottles and phials, glass-beads, clinical syringes, thermometers and scientific apparatus and instruments made of glass. 5. All kinds of cosmetics and toilet preparations of beautification or care of the face, skin, hair, nails, eyes or brows, but not including soaps, safety razor blades, hair combs, tooth pastes, tooth powders and other dentifrices, tooth brushes and kumkum. 6. All kinds of lubricants. 7. Articles and wares made wholly or principally of stainless steel, except surgical instruments. 8. Belting of all kinds. 9. Bhang, ganja and charas. 10. Bicycles, tri-cycles, tandem cycles, rickshaws and cycle combinations and tyres, tubes, components, parts and accessories thereof. 11. Binoculars, telescopes and opera glasses and components, parts and accessories thereof. 12. Bitumen, road tar and such of their compounds

and products as are ordinarily used for surface-dressing and water-proofing. 13. Block glass. 14. Bricks, fire-bricks, brick-bats and brick-ballast. 15. Bull-dozers, cranes and other similar vehicles or machines, and parts and accessories thereof (other than tyres and tubes) not including in any other item of this schedule. 16. Buttons. 17. Card-board and straw-board. 18. Caustic soda and soda ash. 19. Carpets of all kinds including namdas, but excluding cotton carpets and pile durries. 20. Cement including white cement and high alumina cement, cement sheets (plain and corrugated), cement jallies and cement water-proofing compounds. 21. Chemicals of all kinds including fuel gases. 22. Cigarette cases and lighters. 23. Cinematographic equipment including cameras, projectors and sound-recording and reproducing equipments, lenses, films and film-strips and cinema carbons, components, parts and accessories required for use therewith and cinema slides and raw films. 24. Coffee, coca and chicory. 25. Corn flakes, wheat flakes and custard. 26. Crockery, cutlery, china-ware, stone-glazed ware and porcelain ware. 27. Dyes and colours and compositions thereof, including ingur and sindoor, both imitation and real. 28. Fireworks including coloured matches and other substances used as fireworks. 29. Fountain pens, ball-point pens, stylograph pens and propelling pencils and components, parts and accessories of such pens and pencils and refills for use therewith. 30. Furniture other than that specified elsewhere in this schedule. 31. Furs and articles made therefrom. 32. Gas lanterns, petromax and stoves, and parts, accessories and components thereof. 33. Glass bangles. 34. Hard-board including fibre sheets, leather board, plywood and decorative laminates. 35. Hoses of all kinds - rubber, plastic or canvas. 36. Ivory goods. 37. Kerosene oil. 38. Machinery and spare parts of machinery, including water pumps and pumping sets, not being such machinery or spare parts thereof as are taxable under any other item of this schedule. 39. Matches, empty match boxes, match-splints and match veneers. 40. Metal safes, cash boxes and almirahs, all kinds of metal furniture, whether sold in assembled or unassembled form, parts of metal furniture, furniture made from fibre glass, reinforced plastics or made primarily from any kind of plastic, upholstered furniture and furniture in the manufacture of which laminated sheets are used. 41. Mill-stores and hardware, excluding iron or steel wires, but including iron or steel goods not covered by any other item of this schedule. 42. Molasses. 43. (1) Motor vehicles including motor cars, motor taxicabs, motor cycles, motor cycle combination, motor scooters, mopeds, motorettes, motor omnibuses, motor vans, motor lorries, motor trucks, jeeps, station wagons and chassis of motor vehicles and bodies or tankers or motor caravans built or meant for mounting on chassis of motor vehicles, but excluding tractors whether on wheels or on tracks. (2) Components, parts and accessories of vehicles specified in sub-entry (1) above, including tyres and tubes, batteries and trailers adapted for use along with the said vehicles, other than such trailers as are predominantly used along with any other vehicles. 44. Newsprint. 45. Office machines and apparatuses including tabulating, calculating, duplicating, cash registering, cheque-writing, accounting, statistical indexing, card-punching, franking and addressing machines, and type-writers, computers (including central processing units and peripheral devices), teleprinters and auxiliary machines, components, parts, spare parts and accessories of such office machines and apparatuses. 46. Paints and varnishes of all kinds and all materials used in painting or varnishing, including distempers, cement colours or paints, powder paints, stiff paste paints, enamels and liquid paints, whether ready for use or not, french polish, vegetable turpentine, paint removers and stainers of all kinds, and all kinds of vehicles, dilutents and thinners (including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil,

sulphurised linseed oil, perilla oil, whale oil and tung oil). 47. Palm oil including palmoline. 48. Pearls including cultured pearls, precious and semi-precious stones, both real and artificial. 49. Perambulators including push chairs for babies, and components, parts and accessories thereof. 50. Photographic and other cameras and enlargers, lenses, papers, films, plates and cloth required for use therewith, and components, parts and accessories thereof. 51. Picnic sets. 52. Plastic buckets, plastic basins, plastic soap cases, plastic plates and other wares and containers made of plastic. 53. Playing cards. 54. Polishes of all kinds. 55. Pressure cookers, other than those worked by electricity. 56. Pure silk cloth including silk dhoties, sarees and chaddars, other than those manufactured on handloom. 57. Refrigeration and air-conditioning plants and all kinds of refrigerating appliances and equipments including refrigerator, deep-freezers, mechanical water-coolers, room coolers, air-conditioners, air-coolers, bottle-coolers, walk-in coolers, and components, parts and accessories thereof and refrigeration materials including polystyrene foam. 58. Sheets, cushions, pillows, mattresses and other articles made from foam rubber, plastic foam or other synthetic foam or fibre foam or rubberised coir. 59. Sanitary goods and fittings excluding pipes and their fittings. 60. Scents and perfumes, excluding agarbattis and dhoop battis. 61. Sewing machines and parts and accessories thereof. 62. Soap other than washing soaps. 63. Sodawater, lemonade and other soft beverages, and syrups, squashes, jams and jellies. 64. Sun-goggles, spectacles, frames, sun-glasses, optical lenses and attachments. 65. Tea. 66. Tendu leaves. 67. Tiles of all kinds, other than earthen roofing tiles. 68. Torch cells and dry cell batteries. 69. Tyres and tubes other than those specified elsewhere in this schedule. 70. Vacuum flasks of all kinds, including, thermoses, thermic jugs, ice buckets or boxes, urns and other domestic receptacles to keep food or beverages or other articles hot or cold and components, parts and accessories thereof. 71. Vanaspati including refined coconut oil, refined groundnut oil and margarine. 72. Weights and measures made of any metal or alloy. 73. Welding rods and welding electrodes. 74. (1) Wireless transmission and reception equipments, instruments and apparatuses, including transistor-radios, other radios, and components, parts and accessories thereof such as transistors and electrical valves. (2) Sound transmitting, equipments, instruments and apparatuses including telephones, inter-com devices and loudspeakers, all amplifying equipments used with audio, video and electronic equipments but excluding sound amplifying and transmitting apparatuses carried on the person and specifically meant for use in hearing aids, and components, parts and accessories of such equipments, instruments and apparatuses. (3) Sound recording equipments, instruments, and apparatuses such as dictaphones, tape recorders, cassette machines, and components, parts and accessories thereof including recording cassette and reel tapes. (4) Other audio, video and electronic equipments, instruments and appliances including television receiving sets, television cameras and transmitting equipments, record players and changers whether without speakers or with built-in speakers, gramophones, gramophone records, radio-gramophones, and combinations of two or more audio or video equipments such as radios, cassettes, record players, television and the like. 75. Wood and timber of all kinds and of all trees, of whatever species, including ballies and bamboos, whether growing or cut or sawn, but excluding their products and firewood. 76. X-ray apparatus and films, plates and other equipments required for use therewith, and components, parts and accessories of any such apparatus or equipments."

## **19. Omission Of The Second Schedule :-**



The Second Schedule to the principal Act shall be omitted. 20. Amendment of section 20 of U.P. Act 11 of 1978. - In section 20 of the Uttar Pradesh Taxation Laws (Amendment and Validation) Act, 1978, in sub-section (4), for clause (b), the following clause shall be substituted and be deemed always to have been substituted, namely:- "(b) The turnover in respect of woollen carpet yarn shall, during the period from April 1, 1966, to September 30, 1977, be liable to tax at the point of sale by the manufacturer or importer at the rate of two per cent, and the turnover in respect of unspun woollen fibre popularly known as Desi Kati shall, during such period, be deemed to be exempt from the tax." 21. Amendment of section 6 of U.P. Act No. 33 of 1979. - In section 6 of the Uttar Pradesh Sales Tax (Amendment) Act, 1979, in sub-section (1), for the words one year", the words "three years" shall be substituted and be deemed always to have been substituted. 22. Amendment of notifications. - (1) In the schedule to the Notification No. S.T.-II-4949/X - 10(2)-74 dated May 30, 1975, as amended from time to time, in the entry in column II against serial number 8, after the words "sukha soya", the words "sookhi methi, sonth, heeng, rai kalaunji, makhana, chironji" shall be inserted and be deemed always to have been inserted. (2) In Government Notification No. ST-II-8499/X - 9(20)-74 dated October 1, 1975, for the word and figures "November 15, 1975", the word and figures "February 28, 1979" shall be substituted and be deemed always to have been substituted. (3) In Notification No. S.T.-II-5586/X - 9(138)-75 - U.P. Act XV/48-Order-77 dated October 1, 1977, - (a) for the words and figures "with effect from October 1, 1977,", the words and figures "on sales made during the period commencing on November 17, 1975, and ending with December 6, 1979," and (b) for the words "within six months of the expiry of the assessment year or up to the date of final hearing for assessment, whichever is earlier," the words "up to the date of final hearing for assessment," shall be substituted and be deemed always to have been substituted. (4) Notification No. S.T.-II-6299/X - 11(17)-78 - U.P. Act XV/48-Order-79 dated July 7, 1979, shall be deemed to have come into force on July 15, 1979. (5) In Notification No. S.T.-II-8224/X - 9(213)-77 - U.P. Act XV/48 - Order-79 dated August 31, 1979, in the List therein, in the entry in column II against serial No. 1, for the words "except cotton yarn", the words "except those covered by any other notification" shall be substituted and be deemed always to have been substituted. (6) In Notification No. S.T.-II-10856/X - 6(23)-79 - U.P. Act XV-48-Order-79 dated December 7, 1979, the

following proviso shall be inserted at the end and be deemed always to have been inserted, namely: "Provided that the turnover in respect of such cotton yarn as has been purchased or otherwise received by a dealer from another dealer before December 7, 1979, without payment of tax shall be liable to tax at the point of sale by such purchasing or receiving dealer at the rate of 2.5 per cent." 23. Validity of notifications hereby amended. - the notifications amended by this Act, shall continue in force until amended or rescinded by the State Government in exercise of its powers under the relevant section of the principal Act, read with section 21 of the Uttar Pradesh General Clauses Act, 1904. 24. Repeal and savings. - (1) The Uttar Pradesh Sales Tax (Second Amendment and Validation) Ordinance, 1981 (See page 12 supra.), is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the provisions of the principal Act or the notifications, as amended by the Ordinance, referred to in subsection (1), or by the Uttar Pradesh Sales Tax (Amendment and Validation) Ordinance, 1981 (See 1981 48 STC Statutes 138.), shall be deemed to have been done or taken under the corresponding provisions of the principal Act or the notifications as amended by this Act, as if the provisions of this Act were in force at all material times. The Statement of Objects and Reasons appended to the Uttar Pradesh Sales Tax (Amendment and Validation) Bill, 1981 (Uttar Pradesh Gazette, Extraordinary, Part 3(A), dated 16th September, 1981, page 35.), runs as follows:- "The U.P. Taxation Enquiry Committee, 1980, had, inter alia, made recommendations regarding rationalisation of sales tax rates and pattern of tax on various commodities, including abolition of additional tax and merging its incidence in the normal rate of tax. To implement these recommendations, it became necessary to amend the Uttar Pradesh Sales Tax Act, 1948. Some other amendments in the aforesaid Act and in some notifications issued thereunder has also become necessary to remove certain lacunae or to clarify the intention of Government, with retrospective effect in certain cases. More important of these were - (a) to give relief to the carpet industry by clarifying that unspun woollen fibre popularly known as Desi Kati shall be deemed to be exempt from tax between April 1, 1966, and September 30, 1977; (b) to declare certain spices and dry fruits like sookhi methi, heeng, sonth, rai, chironji, makhana and kalonji taxable retrospectively in the entry relating to spices, condiments and dry fruits; (c) to give relief to weavers and dealers of cotton yarn by providing that necessary

certificates for claiming rebate on cotton yarn sold for manufacturing other goods could be furnished up to the date of final hearing for assessment; (d) to clarify that, with retrospective effect from December 7, 1979, cotton yarn purchased or received by the dealer before the above date without payment of tax shall be liable to tax at the point of sale by such dealer; (e) to extend the period of limitation for making assessments or reassessments for the years 1974-75, 1975-76 and 1976-77 till March 31, 1982; (f) to provide in section 10 that where the Sales Tax Tribunal does not consist of an ex-Judge of the High Court but consists of one or more persons who are or have been members of the U.P. Higher Judicial Service, then one of the such members shall be appointed as the President; (g) to extend the period of withholding refunds of amounts deposited as security, etc., at check posts, in consequence of certain decisions of the High Court from one year to three years. Since the State Legislature was not in session and immediate action was necessary, the Governor promulgated, on August 3, 1981, the Uttar Pradesh Sales Tax (Amendment and Validation) Ordinance, 1981 (See 1981 48 STC Statutes 138.). This Bill seeks to replace the aforesaid Ordinance. Since in the meantime it has been decided, on the recommendations of the U.P. Taxation Enquiry Committee, to raise the minimum taxable turnover limit in the case of dealers, other than manufacturers, from Rs. 50,000 to Rs. 1 lakh, necessary amendments in sections 3, 8-A, 8-B and 18 have also been included in the Bill. It has also been decided to tax syrups, squashes, jams and jellies under the entry relating to Sodawater, lemonade and other soft beverages and accordingly these items are being inserted in entry No. 63 of the schedule to the Act by amending the said entry of the schedule and this amendment is also included in the Bill. This Bill is accordingly introduced."