

## **Uttar Pradesh Sales Tax (Amendment) Act, 1979**

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## **Uttar Pradesh Sales Tax (Amendment) Act, 1979**

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

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

This Act may be called the Uttar Pradesh SalesTax (Amendment) Act, 1979.

### **2. Amendment Of Section 13-A Of U.P. Act No. 15 Of 1948 :-**

In section 13-A of the Uttar Pradesh Sales Tax Act, 1948, hereinafter referred to as the principal Act, in sub-section (6), the following proviso shall be inserted in the end, namely:- "Provided that the Commissioner of Sales Tax or any officer authorised by him in this behalf may, for sufficient reasons to be recorded, direct that the goods be released without any deposit."

### **3. Amendment Of Section 15-A :-**

In section 15-A of the principal Act, in sub-section (1), - (a) for clauses (o) and (o-1), the following clause shall be substituted, namely:- "(o) imports or transports, or attempts to import or transport or abets the import or transport of any goods in contravention of the provisions of section 28-A,"; (b) in clause (vii), the words "or clause (q)" shall be omitted; (c) for clause (ix), the following clause shall be substituted, namely:- "(ix) in a case referred to in clause (o) or clause (q) a sum not exceeding forty per cent of the value of the goods involved,".

### **4. Substitution Of Section 28. A :-**

For section 28-A of the principal Act, the following section shall be substituted, namely:- "28-A. Import of goods into the State against

declaration - (1) Any person (hereinafter in this section referred to as the importer) who intends to bring, import or otherwise receive, into the State from any place without the State, any goods liable to tax under this Act in such quantity or measure or of such value as exceeds the quantity, measure or value notified by the State Government in that behalf, in connection with business shall obtain the prescribed form of declaration on payment of the prescribed fee from the assessing authority having jurisdiction over the area where his principal place of business is situated or in case there is no such place where he ordinarily resides. Explanation. - For the purposes of this sub-section it shall be presumed that the goods were intended to be brought, imported or otherwise received into the State in connection with business unless the contrary is proved.

(2) Where such goods are to be consigned by road, - (a) the importer shall furnish to the consignor the declaration in the prescribed form in duplicate duly filled in and signed by him and the driver or any other person in-charge of any vehicle carrying any such goods shall carry with him the copies of such declaration duly verified by the consignor in the prescribed manner together with such other documents as may be prescribed, and shall before crossing any check post or barrier established under section 28, deliver one copy of such declaration to the officer-in-charge of such check post or barrier and the other copy of the declaration and the remaining documents along with the goods to the importer or his agent; (b) the officer-in-charge of the check post or barrier shall grant a receipt for the copy of declaration delivered to him and it shall not be necessary for the driver or the person in-charge of the vehicle to deliver and copy of the declaration at any other check post or barrier that he may cross, if he shows such receipt to the officer-in-charge of such other check post or barrier; (c) where such goods are brought into the State from without by a road on which no check post or barrier is established or, where for any other reason a copy of the declaration could not be delivered at a check post or barrier as aforesaid, the consignee shall after obtaining delivery of such goods, submit to the assessing authority one copy of the declaration by the next working day; (d) the importer shall preserve the other copy of the declaration and other documents delivered to him or to his agent under clause (a) for such period as may be prescribed and produce them before the assessing authority whenever demanded by it within such period.

(3) Where such goods are consigned by rail, river, air or post the importer shall not - (a) obtain or cause to be obtained delivery thereof

unless he furnishes or causes to be furnished to such officer as may be authorised in this behalf by the State Government, a declaration in the prescribed form in duplicate duly filled in and signed by him for endorsement by such officer; or (b) after taking delivery, carry the goods away or cause the goods to be carried away from the railway station, steamer or boat station, airport or post office, as the case may be, unless a copy of the declaration duly endorsed by such officer is carried with the goods. (4) Where such goods are brought into the State as personal luggage, the person bringing them shall carry with him the declaration in the prescribed form duly filled in and signed by the importer, and the importer shall submit the same for endorsement by the officer referred to in sub-section (3) by the next working day. (5) The driver or other person in-charge of any vehicle carrying any goods referred to in the preceding sub-sections shall stop the vehicle at every such check post or barrier or, when so required by an officer authorised under sub-section (2) of section 13, at any other place, and keep it stationary for so long as may be considered necessary by the officer-in-charge of the check post or barrier or the officer authorised under sub-section (2) of section 13, as the case may be, and allow him to search the vehicle and inspect the goods and all documents referred to in the preceding sub-sections and shall, if so required, give him name and address and the names and addresses of the owner of the vehicle and of the consignor and the consignee of the goods. (6) Where the officer making the search or inspection under this section finds any person transporting or attempting or abetting to transport any goods to which this section applies without being covered by proper and genuine documents referred to in the preceding sub-sections and if for reasons to be recorded he is satisfied after giving such person an opportunity of being heard that such goods were being so transported in an attempt to evade assessment or payment of tax due or likely to be due under this Act, he may order detention of such goods. (7) The provisions of sub-sections (2), (6) and (8) of section 13-A shall mutatis mutandis apply to such detention as they apply to seizure under that section. (8) Nothing contained in this section shall be construed to impose any obligation on any railway administration or railway servant or the post office or any officer of the post office, or to empower any search, detention or seizure of any goods while on a railway as defined in the Indian Railways Act, 1890, or in a post office as defined in the Indian Post Office Act, 1898."

## **5. Omission Of Sections 28-C And 28-D :-**

Sections 28-C and 28-D of the principal Act shall be omitted.

## **6. Transitory Provision :-**

(1) No application, suit or other proceeding for return or refund of -  
(a) any goods detained or seized under, or purportedly under, section 28-A or section 28-C of the principal Act as inserted by the Uttar Pradesh Sales Tax (Amendment) Act, 1973, (b) any amount of security deposited for release of the goods so detained or seized. (c) any amount of penalty imposed and realised whether by adjustment or otherwise, for contravention of the provisions of the aforesaid sections, on the ground of invalidity of the aforesaid sections, shall lie until the expiration of one year from the commencement of this Act, any judgment, decree or order to the contrary notwithstanding. (2) Any application, suit or other proceeding referred to in sub-section (1), pending immediately before such commencement shall remain stayed till the expiration of the period referred to in sub-section (1). (3) In computing the period of limitation for any application, suit or other proceeding referred to in sub-section (1), the period for which such application, suit or other proceeding was barred under sub-section (1), shall notwithstanding anything to the contrary contained in any other law for the time being in force, be excluded. (4) Where, any person is ultimately found entitled to refund or return of any amount or goods referred to in sub-section (1), he shall also be entitled to interest at the rate specified in section 29 of the principal Act, on the amount refundable or, as the case may be, on the value of goods returnable, for the period referred to in that sub-section. (5) Nothing contained in the section shall be construed as creating a right to such application, suit or other proceeding for return or refund where it does not otherwise lie.