

## **Uttar Pradesh Sales Tax (Second Amendment And Validation) Act, 1983**

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## **Uttar Pradesh Sales Tax (Second Amendment And Validation) Act, 1983**

An Act further to amend the Uttar Pradesh Sales Tax Act, 1948 and to validate certain It is hereby enacted in the thirty-fourth year of the Republic of India as follows:-

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

(1) This Act may be called the Uttar Pradesh Sales Tax (Second Amendment and Validation) Act, 1983. (2) It shall come into force at once except sections 3, 4 and 5 which shall be deemed to have come into force on March 16, 1983.

### **2. Amendment Of Section 28-A Of U.P. Act No. Xv Of 1948 :-**

I n section 28-A of the Uttar Pradesh Sales Tax Act, 1948 (hereinafter referred to as the principal Act), - (a) for sub-section (1), the following sub-section shall be substituted and be deemed to have been substituted with effect from the twenty-seventh day of September, 1979, namely:- "(1) Any person (hereinafter in this section referred to as the importer) who intends to bring, import or other wise 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, - (a)(i) twenty kilograms in the case of foodgrains, cereals, pulses, soyabean, and all products thereof, and all raw materials including resin, rosin and oil seeds used for extracting oils of any kind; and (ii) rupees fifty, in the case of other goods; or (b) 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: Provided that where the importer intends to bring, import or otherwise receive such goods otherwise than in connection with business, he may, at his option, in the like manner obtain the prescribed form of certificate." (b) after sub-section (4), the following sub-section shall be inserted and be deemed to have been inserted with effect from the twenty seventh day of September, 1979, namely:- "(4-A) Where any person intends to bring, import or otherwise receive into the State from any place without the State any goods referred to in sub-section (1) otherwise than in connection with business and obtains the prescribed form of certificate, the provisions of sub-sections (2), (3) and (4) shall, mutatis mutandis, apply as if the word certificate were substituted for the word declaration used therein."

### **3. Amendment Of Section 28-B :-**

For section 28-B of the principal Act, the following section shall be substituted, namely:- "28-B. Transit of goods by road through the State and issue of transit pass - When a vehicle coming from any place outside the State and bound for any other place outside the State, and carrying goods referred to in sub-section (1) of section 28-A, passes through the State, the driver or other person incharge of such vehicle shall obtain in the prescribed manner a transit pass from the officer-in-charge of the first check post or barrier after his entry into the State and deliver it to the officer-in-charge of the last check post or barrier before his exit from the State, failing which it shall be presumed that the goods carried thereby have been sold within the State by the owner or person in-charge of the vehicle: Provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that goods have actually moved out of the State shall be on the owner or person in-charge of the vehicle. Explanation. - In a case where a vehicle owned by a person is hired for transportation of goods by some other person, the hirer of the vehicle shall, for the purposes of this section, be deemed to be the owner of the vehicle."

### **4. Amendment Of Rules :-**

In Chapter XIV of the Uttar Pradesh Sales Tax Rules, 1948, as substituted by the Uttar Pradesh Sales Tax (First Amendment) Rules, 1974, the references to section 28-A shall be deemed to be references to section 28-A of the principal Act as substituted by the

Uttar Pradesh Sales Tax (Amendment) Act, 1979, and amended by this Act, with the modification that after the words "notified under" occurring in sub-rule (4)(a) of rule 83, sub-rule (1) of rule 85, sub-rule (1) of rule 86 and sub-rule (1) of rule 87-A, the words "or referred to in" shall be deemed to have been inserted, and for the words "in the notification" occurring in sub-rule (4)(a) of rule 83, the word "therein" shall be deemed to have been substituted.

**5. Validation :-**

Notwithstanding any judgment, decree or order of any court, anything done or any action taken in the exercise of purported exercise of the powers under section 28-A of the principal Act before the commencement of this Act which is in conformity with the provisions of the principal Act as amended by this Act, shall be deemed to be and always to have been valid and lawful as if the provisions of this Act were in force at all material times.

**6. Repeal And Saving :-**

(1) The Uttar Pradesh Sales Tax (Second Amendment and Validation)(Second) Ordinance, 1983, 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 or the rules as amended by this Act as if the provisions of this Act were in force at all material times.