
Uttar Pradesh Sugarcane Laws (Amendment) Act, 2008
23 of 2008

CONTENTS

CHAPTER 1 :- PRELIMINARY

1. Short Title

**CHAPTER 2 :-AMENDMENT OF THE UTTAR PRADESH SUGARCANE
(REGULATION OF SUPPLY AND PURCHASE) ACT, 1953**

2. Amendment Of Section 2 Of U.P. Act No. 24 Of 1953
3. Amendment Of Section 17

**CHAPTER 3 :-AMENDMENT OF THE UTTAR PRADESH SUGARCANE
(PURCHASE TAX) ACT, 1961**

4. Amendment Of Section 3-A Of U.P. Act No. 9 Of 1961
5. Amendment Of Section 8

Uttar Pradesh Sugarcane Laws (Amendment) Act, 2008
23 of 2008

An Act further to amend the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1953 and the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 It is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:-- 1. Received the assent of the Governor on August 27, 2008 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 29th August, 2008, pp. 4-6.

CHAPTER 1
PRELIMINARY

1. Short Title :-

This Act may be called the Uttar Pradesh Sugarcane Laws (Amendment) Act, 2008.

CHAPTER 2

AMENDMENT OF THE UTTAR PRADESH SUGARCANE (REGULATION OF SUPPLY AND PURCHASE) ACT, 1953

2. Amendment Of Section 2 Of U.P. Act No. 24 Of 1953 :-

In Section 2 of the Uttar Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1953 hereinafter in this chapter referred to as the principal Act,--

(a) after clause (i) the following clause shall be inserted, namely:--

(ii) "Ethanol" means anhydrous ethyl alcohol of minimum 99 percentage strength, produced directly either from sugarcane juice or B-Heavy molasses or both.

Explanation.--When a sugar factory produces ethanol directly from sugarcane juice or B-Heavy molasses, the recovery rate in case of such sugar factory shall be determined by considering every six hundred litres of ethanol so produced as equivalent to one ton production of sugar..

(b) for clause (j) the following clause shall be substituted, namely:-

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"(j) Factory means any premises including the precincts thereof wherein twenty or more workers are working or on any day during the preceding twelve months and in any part of which any manufacturing process connected with the production of sugar by means of vacuum pan process or ethanol either directly from sugarcane juice or molasses, including B-Heavy molasses, or both as the case may be, is being carried on or is ordinarily carried on with the aid of mechanical power.".

3. Amendment Of Section 17 :-

In Section 17 of the principal Act in sub-section (5), in clause (a) for the words "on the security of sugar" the words "on the security of sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.

CHAPTER 3

AMENDMENT OF THE UTTAR PRADESH SUGARCANE (PURCHASE TAX) ACT, 1961

4. Amendment Of Section 3-A Of U.P. Act No. 9 Of 1961 :-

In Section 3-A of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961, hereinafter in this chapter referred to as the principal Act,--

(a) in sub-section (1), in the first and second provisos for the word "sugar" wherever occurring the words "sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.

(b) in sub-section (2) for the words "per bag of sugar" wherever

occurring, the words "per bag of sugar or per sixty litres of ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.

(c) for sub-section (3) the following sub-section shall be substituted, namely:--

"(3) At the end of crushing season or as the case may be, immediately after the closure of the factory for the crushing season the assessing authority shall workout and specify a revised rate of payment per bag of sugar or per 60 litres of ethanol (directly produced from the sugarcane juice or B-Heavy molasses) by taking into account the quantity of sugarcane purchased for the factory and the sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses) produced in the factory during the current crushing season, and where the rate is reduced or increased on such revision, the excess paid or the shortfall, as the case may be, shall be spread over the remaining stock of the said sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses), and the amount to be paid before removal of each such remaining bag of sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses) be refixed accordingly, and if no such sugar or ethanol remains in stock then the owner shall be entitled to a refund or pay the balance, as the case may be."

(d) in sub-section (4) for the word "sugar" wherever occurring, the words "sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.

(e) in sub-section (5) for clause (b) the following clause shall be substituted, namely:--

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

5. Amendment Of Section 8 :-

In Section 8 of the principal Act, in the proviso for the words "any sugar" the words "any sugar or ethanol (directly produced from the sugarcane juice or B-Heavy molasses)" shall be substituted.