

**Uttar Pradesh Tax On Entry Of Goods Act, 2000****12 of 2000****CONTENTS**

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**Uttar Pradesh Tax On Entry Of Goods Act, 2000****12 of 2000**

An Act to provide for the levy and collection of tax on entry of goods into a local area for consumption, use or sale therein and matters connected therewith or incidental thereto It is hereby enacted in the Fifty-first Year of the Republic of India as follows :--

1. Received the assent of the Governor on April 7, 2000 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 10th April, 2000, pp. 6-10

**1. Short Title, Extent And Commencement :-**

(1) This Act may be called the Uttar Pradesh Tax on Entry of Goods Act, 2000.

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

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

**2. Definitions :-**

(1) In this Act,--

(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 person which carries on such business;

(ii) a factor, broker, arhati, commission agent, delcredere agent or any other mercantile agent, by whatever name called and whether of the same description as hereinbefore 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;

(viii) 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 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;

(c) "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;

(d) "tax" means tax leviable under this Act;

(e) "value of goods" in relation to a dealer who has affected entry of goods into a local area shall mean the purchase price of such goods as defined in clause (gg) of Section 2 of the Uttar Pradesh Trade Tax Act, 1948, or the market value of such goods if they have been acquired or obtained otherwise than by way of purchase.

(2) Words and expressions used in this Act, but not defined shall have the meaning assigned to them in the Uttar Pradesh Trade Tax Act, 1948.

### **3. Authorities Under This Act :-**

- (1) For carrying out the purposes of this Act, the Commissioner of Trade Tax shall be the Commissioner of Entry Tax.
- (2) The "assessing authority", the "appellate authority", and the "Tribunal" under the Uttar Pradesh Trade Tax Act, 1948 shall respectively be the "assessing authority", the "appellate authority" and the "Tribunal" for the purposes of this Act.
- (3) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the

levy and collection of the tax shall vest in the Commissioner of Entry Tax.

#### **4. Levy Of Tax :-**

(1) There shall be levied and collected a tax on entry of any goods specified in the Schedule into a local area from any place outside that local area including a place outside the Uttar Pradesh for consumption, use or sale therein, at such rates not exceeding five per cent 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 (6), be deemed to be amended accordingly.

(2) 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.

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.

(3) 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 the aggregate value of such goods is less than one lakh rupees in the case of manufacturers and one lakh fifty thousand rupees in 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:

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

(4) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods in respect of which tax has been paid in any other local area under the said sub-sections.

(5) No benefit under sub-section (4) shall be given to a dealer

unless he furnishes, to the satisfaction of the assessing authority, such declaration or certificate obtained from the selling dealer in such form and manner and within such period as may be prescribed.

(6) 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.

## **5. Registration Of Dealers :-**

(1) Every dealer who is not registered under the Uttar Pradesh Trade Tax Act, 1948 and is liable to pay tax under this Act shall get himself registered.

(2) The provisions regarding registration, provisional registration of dealers and security in the interest of revenue in the Uttar Pradesh Trade Tax Act, 1948 shall mutatis mutandis apply to a dealer.

## **6. Application Of Certain Provisions Of The Uttar Pradesh Trade Tax Act :-**

Subject to the provisions of this Act and the rules made thereunder, the authorities empowered to assess, re-assess, collect and enforce payment of tax under the Uttar Pradesh Trade Tax Act, 1948 shall assess, re-assess, collect and enforce payment of tax including penalty payable under this Act as if it was a tax or penalty payable under the said Act, and for this purpose they may exercise all or any of the powers they have under the said Act and the rules made thereunder and the provisions of the said Act of 1948 including the provisions relating to the returns, payment and recovery of tax, liability to tax of dissolved firm and transferee, composition of tax liability, realisation of tax by dealers, appeal, revision, rectification, assessment of reconstituted or new firm and change of partnership, recovery from third party, checkpost and barriers, accounts to be maintained, power to order productions of

accounts and powers of entry and inspection, power to seize the goods, offences and penalties, compositions of offences, liability on issuing false certificate, refunds certain information to be confidential, making transfer to defraud revenue void, charging and giving interests, objection to jurisdiction, indemnity, bar to certain proceedings, offences by companies, determination of disputed question, power to grant instalments and facility for sick industrial units shall, mutatis mutandis, apply.

## **7. Power To Remove Difficulties :-**

(1) If any difficulty arises in giving effect to the provisions of this Act, or by reason of anything contained in this Act to any other enactment for the time being in force, the State Government may, as occasion requires, by a notified order direct that this Act shall have effect subject to such adaptations, whether by way of modification, addition or omission, as it may deem to be necessary and expedient.

(2) No order under sub-section (1) shall be made after the expiration of the period of two years from the commencement of this Act.

(3) 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.

(4) Every order made under sub-section (1) shall be laid, as soon as may be, before both the Houses of 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.

## **8. Power To Make Rules :-**

The State Government may make rules for carrying out the purposes of this Act.

## **9. Repeal And Savings :-**

(1) The Uttar Pradesh Tax on Entry on Goods Ordinance, 2000 (U.P. Ordinance No. 3 of 2000) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance referred to in sub-section (1), or under the Uttar Pradesh Tax on Entry of Goods Ordinance, 1999 (U.P.

Ordinance No. 21 of 1999) shall be deemed to have been done or taken under this Ordinance as if the provisions of this Ordinance were in force at all material times.