
Uttar Pradesh Trade Tax (Amendment) Act, 2000

20 of 2000

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An Act further to amend the Uttar Pradesh Trade Tax Act, 1948 It is hereby enacted in the Fifty-first Year of the Republic of India as follows:-- 1. Received the assent of the Governor on May 5, 2000 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 5th May, 2000, pp. 3-4

1. Short Title And Commencement :-

(1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on March 6, 2000.

2. Amendment Of Section 8-A Of U.P. Act No. 15 Of 1948 :-

In Section 8-A of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the principal Act, after subsection (4) the following sub-section shall be inserted, namely:--

"(5) Where any dealer transports any goods liable to tax, by a vehicle, he shall furnish to the transporter or driver or any other person in-charge of the vehicle, a duly filled goods transport memo in the prescribed form and the transporter or the driver or the person in-charge of the vehicle carrying such goods shall, on demand by an officer authorised under sub-section (2) of Section 13, produce such memo for his inspection. If the transporter or the driver or the person in-charge of the vehicle fails to produce such memo on such demand it shall be presumed that:--

- (a) the dealer has not accounted for such goods with a view to evade payment of tax; or
- (b) if the dealer of such goods is not ascertainable, the transporter, and if the transporter is also not ascertainable the owner or the person in-charge of the vehicle, as the case may be, is transporting such goods in his own account; and such dealer, transporter, owner or person in-charge of the vehicle, as the case may be, shall be assessed, and be also liable to penalty in accordance with the provisions of this Act."

3. Insertion Of Section 13-Aa :-

In the principal Act, after Section 13-A, the following section shall be inserted, namely :--

"13-AA. Power to acquire goods in case of undervaluation.--

(1) Where the assessing authority or an officer empowered under Section 13-A, is satisfied that any dealer bringing, importing or otherwise receiving into the State from any place outside the State any goods has, with a view to evade payment of tax, shown the estimated sale value of such goods in the declaration form for import accompanying such goods less than the fair price of such goods or has not shown the estimated sale value in such form and the presumed sale value of such goods is less than the fair price of such goods, such authority or officer may acquire such goods on payment of 105 percentum of such estimated sale value or presumed sale value, as the case may be, to the dealer.

(2) The power under sub-section (1) shall not be exercised unless the dealer is afforded an opportunity of being heard.

(3) The notice printed on the declaration form shall be deemed to be a notice for the purpose of sub-section (2) and no fresh notice shall be required to be given for hearing to the dealer.

(4) The goods acquired under sub-section (1) shall be disposed of in such manner as may be specified by the Commissioner.

Explanation.--For the purposes of this section,--

(i) "fair price" shall mean the value, determined in such manner as may be specified by the Commissioner.

(ii) presumed sale value shall be equal to 110 percentum of the purchase price shown in the declaration form."

4. Amendment Of Notification :-

I n Notification No. KA.NI.-2-2516/XI-7(21)/86-U.P. Act-15-48-Order-99, dated November 29, 1999 for the words and figures

"from May 30, 1999" the words and figures "from April 1, 1999" shall be substituted and be deemed always to have been substituted.

5. Repeal And Savings :-

(1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2000 (U.P. Ordinance No. 7 of 2000) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under 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 as amended by this Act as if this Act were in force at all material times.