

Uttar Pradesh Trade Tax (Amendment) Act, 2008

6 of 2008

CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 8-D Of U.P. Act No. 15 Of 1948
3. Amendment Of Section 21
4. Enforcement Of Notification With Retrospective Effect
5. Repeal And Savings

Uttar Pradesh Trade Tax (Amendment) Act, 2008

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An Act further to amend the Uttar Pradesh Trade Tax Act, 1948 It is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:-- 1. Received the assent of the Governor on March 4, 2008 and published in the U.P. Gazette, Extra., Part 1, Section (Ka), dated 5th March, 2008, pp. 4-6

1. Short Title And Commencement :-

- (1) This Act may be called the Uttar Pradesh Trade Tax (Amendment) Act, 2008.
- (2) It shall be deemed to have come into force on December 15, 2007.

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

In Section 8-D of the Uttar Pradesh Trade Tax Act, 1948, hereinafter referred to as the Principal Act,--

- (a) in the marginal heading for the words Tax deduction from the amount payable to Works Contractor" the words "deduction of tax at source" shall be substituted;
- (b) after sub-section (1), the following sub-section shall be inserted, namely:--

"(1-A) Government/Semi-Government Department, Corporations, Enterprise, and Government Companies in case of purchasing goods from within the State, shall make deduction of tax amount at the time of making the payment to the seller against such purchase.";

(c) after sub-section (2), the following sub-section shall be inserted, namely:--

"(2-A) (i) Every person responsible for tax deduction at source, if not registered, shall submit an application for allotment of tax deduction number, to the assessing authority;

(ii) the tax deduction number shall be mentioned in all challans of deposit, certificates and all such documents, as may be determined by the State Government;

(iii) if any Government, Semi-Government Department, Corporation, Enterprise or Government Company etc. is not registered but is made responsible to make deduction at source under this section shall submit an application forthwith for allotment of tax deduction number :

Provided that no person shall receive the payment till the amount of tax is deducted."

(d) in sub-sections (3), (4), (6) and (9), for the words and figures "sub-section (1) or sub-section (2)" the words and figures "sub-section (1) or sub-section (1-A) or sub-section (2)" shall be substituted.

(e) in sub-section (4-A), for the words "contractor or sub-contractor" the words "contractor or sub-contractor or the seller" shall be substituted.

(f) after sub-section (6), the following sub-section shall be inserted, namely:--

"(6-A) If any person responsible for making tax deduction fails to apply for tax, deduction number before making deduction, the assessing authority may, after giving him reasonable opportunity of being heard, by order in writing, direct that such person shall pay, by way of penalty, a sum not exceeding twice the amount deductible."

3. Amendment Of Section 21 :-

In Section 21 of the principal Act, in sub-section (2) after the fourth proviso, the following proviso shall be inserted at the end, namely:--

"Provided also that the assessment or re-assessment for the assessment year 2005-2006 may be made by March 31, 2009."

4. Enforcement Of Notification With Retrospective Effect :-

The Government Notification No. Ka.Ni.-2-163/XI-9(203)-92-U.P. Act-15-48-Order-(5)-2004, dated January 15, 2004 as amended by

Government Notification No. Ka.Ni.-2-2359/XI-7(159)/91-U.P.-Act-15-48-Order-(10)-2007, dated October 11, 2007 except items (d), (b) and (d) appearing in Column 3 against Serial Number 1, 4 and 5 respectively and the words "excluding high speed diesel, low sulphur high speed diesel, ultra low sulphur high speed diesel, light diesel oil, super light diesel oil, superior kerosene oil, furnace oil, residual fuel oil, low sulphur heavy stocks, heavy petroleum stocks and all variants" appearing in Column 3 against Serial 1, 4 and 5 shall be deemed to have come into force on December 16, 2003.

Explanation.--The exceptions made in this section shall become operative with effect from the date of commencement of the aforesaid notification dated, January 15, 2004.

5. Repeal And Savings :-

(1) The Uttar Pradesh Trade Tax (Amendment) Ordinance, 2007 (U.P. Ordinance No. 36 of 2007) 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, as amended by this Act as if the provisions of this Act were in force at all material times.