

Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2009

[27 May 2009]

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Whereas the State Legislature is not in session and the Governor is satisfied that the circumstances exist which render it necessary for him to take immediate action; Now, Therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance:-

1. Short title :-

This Ordinance may be called the Uttar Pradesh Value Added Tax (Amendment) Ordinance, 2009.

2. Amendment of section 2 of U.P. Act no. 5 of 2008 :-

In section 2 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, in clause (ag) after sub-clause (ii) the following sub-clause shall be inserted, namely:- (iii) the amount of additional tax leviable under section 3-A;

3. Insertion of new section 3-A :-

After section 3 of the principal Act, the following section shall be inserted, namely:-

4. Levy of Additional Tax :-

"3-A(1) Notwithstanding anything to the contrary contained in any other provision of this Act but subject to the provisions for sub-section(2), every dealer liable to pay tax under this Act shall be

liable to pay in addition to the tax payable under any other provision of this Act, an additional tax on the taxable turnover of sale or purchase of goods or both, at such rate not exceeding five percent, as may be specified by the State Government by notification in the gazette. Different rates may be specified in respect of different goods or different classes of goods. (2) No additional tax under sub-section (1) shall be levied and paid on,- (a) the turnover of sale or purchase or both as the case may be, of goods specified in column 2 of Schedule I and Schedule III; (b) the turnover of sale or purchase or both as the case may be, of goods declared to be of special importance in the inter-State trade or commerce under section 14 of the Central Sales Tax Act, 1956; (c) such sale or purchase, or sale or purchase of such goods by such class of dealers, as may be specified in the notification issued by the State Government under clause (c) of section 7. (3) The amount paid under sub-section (1) shall be eligible for input tax credit in accordance with the provisions of section 13. (4) Any dealer who avails the facility of composition of tax under section 6 shall also be eligible for availing the facility of composition with respect to additional tax. (5) The additional tax leviable under this section shall cease to be levied after a period of five years from the date of publication of the notification issued by the State Government under sub-section (1). T.V. Rajeswar, Governor Uttar Pradesh