

**Uttar Pradesh Value Added Tax (Second Amendment) Rules,  
2010**

**[04 February 2010]**

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**Uttar Pradesh Value Added Tax (Second Amendment) Rules,  
2010**

**[04 February 2010]**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the

publication of the following English translation of Government notification no.Ka.Ni.-2-241/XI-9(295)/07-U.P. Act-5-2008-VAT Rules-08- Order-(55)-2010 dated 04 February, 2010: In exercise of the powers under section 79 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P. Act no. 5 of 2008) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Value Added Tax Rules, 2008. The Governor, being satisfied that circumstances exist which render it necessary for him to take immediate action, is further pleased under the proviso to sub-section (3) of section 79 of the said Act to make the aforesaid rules without previous publication:-

**1. Short title and commencement :-**

(1) These rules may be called the Uttar Pradesh Value Added Tax (Second Amendment) Rules, 2010 (2) They shall come into force with effect from the date of their publication in the Gazette.

**2. Amendment of rule 4 :-**

In the Uttar Pradesh Value Added Tax Rules, 2008, hereinafter referred to as the said rules, in rule 4 after the existing sub-rule (11) the following sub-rule shall be inserted, namely:- (12) The State Government or the Commissioner with prior approval of the State Government shall have power to modify or amend the format of any Form and extend the time limit to file any Form under these rules.

**3. Amendment of rule 6 :-**

In the said rules, existing rule 6 shall be substituted, as follows:  
6(1) If a dealer carries on business within the limits of jurisdiction of only one Assistant Commissioner that officer shall be the assessing authority in respect of such dealer and the place where he carries on business shall be deemed to be his principal place of business. (2) If a dealer other than a casual dealer carries on business within the limits of jurisdiction of more than one Assistant Commissioner he shall, within thirty days of the commencement of business, declare one of the places of his business as his principal place of business in Uttar Pradesh and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer is situated shall be the assessing authority in respect of such dealer. Provided that in the case of any department

of the Central Government or of a State Government or of a Company, Corporation, undertaking, Board and Federation carrying on business within the limit of jurisdiction of more than one Assistant Commissioner, the Commissioner or any officer authorized by him in this behalf may order that each Assistant Commissioner within whose jurisdiction such department, Company, Corporation, undertaking, Board and Federation is carrying on business shall be the assessing authority in respect of the place or places of business within the limits of his jurisdiction ,or permit such Department, Company, Corporation, undertaking, Board and Federation to declare one place of business as the principal place of business in Uttar Pradesh, in which case the Assistant Commissioner, within whose limits of jurisdiction such declared principal place of business is situated, shall be the assessing authority in respect of such Department, Company, Corporation undertaking, Board and Federation (3) If the principal place of business of a dealer other than a casual dealer is situated outside Uttar Pradesh and such dealer carries on business at only one place in Uttar Pradesh the Assistant Commissioner within whose limits of jurisdiction of the place of business in Uttar Pradesh is situated shall be the assessing authority in respect of such dealer. (4) If the principal place of business of a dealer other than a casual dealer is situated outside Uttar Pradesh and such dealer carries on business at more than one place in Uttar Pradesh, he shall declare one of his places of business in Uttar Pradesh, as the principal place of business in Uttar Pradesh, within thirty days of commencement of business and shall intimate all the Assistant Commissioners within whose limits of jurisdiction his places of business are situated. The Assistant Commissioner within whose limits of jurisdiction the principal place of business so declared by the dealer, is situated shall be the assessing authority in respect of such dealer. (5) If no declaration as required under sub-rule (2) or sub-rule (4) is made by a dealer within the time specified therein, the Commissioner or any officer not below the rank of joint Commissioner, authorized by him in this behalf shall determine the Assistant Commissioner who will be the assessing authority in respect of such dealer and his decision shall be final. (6) If a dealer has no fixed place of business, the Assistant Commissioner within whose limits of jurisdiction he ordinarily resides shall be the assessing authority in respect of such dealer. (7) In a case in which the driver or person-in charge of a vehicle carrying goods referred to in subsection (1) of section 50, with the documents referred to in rule 58 to carry such goods out side the

State and is found not to carry such goods outside the State, the Commissioner shall nominate the assessing authority for assessment and penal proceedings. (8) No dealer, who has once made a declaration under above sub-rules or who has failed to make such declaration within the time specified therein, shall be allowed to change the same or, as the case may be, to make a declaration except with the previous written permission of the Commissioner or any officer authorized by him in this behalf, and on such conditions as he may deem fit to impose. (9) Whenever there is any doubt or if any of the sub-rules of this rule do not apply, the commissioner shall determine the Assistant Commissioner who will be the assessing authority in respect of a dealer, and his decision shall be final. (10) Notwithstanding anything contained in any other sub-rule, in a case in which any dealer affects a change in his place of business on any day after the first day of an assessment year and as a result of which there are more than one assessing authorities for single assessment year, the assessing authority in respect of last segment of period of business during the assessment year shall be deemed to be the assessing authority for such whole assessment year. (11) Except sub-rules (7) and (10), all other sub-rules shall, mutatis mutandis, apply to a railway container contractor, air cargo operator or courier service provider or an owner or person in charge of warehouse, cold storage or go-down who carry on such business of railway container contractor, air cargo operator or courier service provider or an owner or person in charge of warehouse, cold storage or go-down within the State.

#### **4. Amendment of rule 8 :-**

In the said rule, for the existing rule 8 shall be substituted, as follows:- 8 For the purposes of determining taxable turnover of sale, amounts specified below shall be deducted from the turnover of sale, determined in accordance with rule 7, if included in such turnover of sale: (i) all amounts allowed as cash or trade discount at the time of sale as evident from the invoice; (ii) Subject to provisions of the Act, all amounts allowed to purchasers in respect of goods returned by them to the dealer within six months from the date of sale of such goods: Provided that - (a) the selling dealer issues credit note to the purchasing dealer and obtains a debit note from purchasing dealer; (b) the accounts show the dates on which the goods were sold and returned and also the date on which amount for which refund was made or credit was allowed; (iii) all

amounts realized from the sale by the dealer of his business as a whole; (iv) in respect of non-vat goods, all amounts for which the dealer sells such goods after their purchase from inside the State; (v) all amounts representing turnover of sale of goods exempt under the Act; (vi) all amounts representing turnover of sales of goods where such sales are exempt from levy of tax in view of provisions of clause (c) of section 7; (vii) all amounts representing the sale value of goods in respect of which the dealer has opted the scheme of payment of lump sum in lieu of actual amount of tax on turnover of sale of goods under section 6; (viii) amount of tax payable on sale of goods by the dealer where such amount has been realized from the purchaser separately on a tax-invoice issued by the dealer; (ix) In the case of a dealer other than a dealer to whom section 6 applies, where tax is payable in respect of a sale and the dealer is not entitled to realize or has not realized if entitled amount of tax from the purchaser separately, amount of tax computed using the formula:  $\text{Amount of tax} = (\text{Turnover} \times \text{Rate of tax}) \div (100 + \text{rate of tax})$ : Provided that turnover of sales in cases of transfer of property in goods involved in the execution of a works contract and taxable turnover of sale of such goods; and turnover of sale and taxable turnover of sale in cases of transfer of right to use any goods, shall be determined in the manner provided under rule 9 and rule 10.

#### **5. Amendment of rule 9 :-**

In the said rule, for the existing rule 9 shall be substituted, as follows: 9(1) Subject to other provisions of these rules, the tax on turnover of sale of goods where such sale is affected by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of a work contract shall be computed on the taxable turnover of sale of taxable goods. For the purposes of determining the taxable turnover of sale of such goods, the amounts specified below shall be deducted if included in the gross amount received or receivable in respect of the works contract:- (a) all amounts representing the value of goods consumed in execution of the works contract; in which property in goods is not transferred in the execution of the works contract; (b) all amounts representing the value of exempt goods and amount of profit thereon; (c) all amounts representing the rent paid or payable in respect of machinery and other equipments taken on hire for use in the execution of such works contract; (d) all amounts representing the value of service and labour and profit

thereon; (e) all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of inter-state trade or commerce; (f) all amounts representing the value of goods in which property has been transferred in the execution of the works contract as a result of sale in the course of export of goods out of the territory of India or sale in the course of import of goods into the territory of India; (g) all amounts representing the value of goods in which property has been transferred as a result of a sale outside the State; (h) all amounts representing the value of non-vat goods purchased from within the State in the circumstances in which the dealer executing the works contract himself is liable to pay tax on turnover of purchase of such goods; (i) all amounts representing value of non vat goods where such goods are purchased by the dealer from a registered dealer; (j) the amount representing the cost of establishment and other similar expenses of the contractor to the extent it is relatable to supply of labour and services, and profit thereon; (k) amount paid to sub-contractor for the execution of works contract on furnishing certificate obtained from the assessing authority of sub-contractor certifying that,- (i) the sub contractor is registered dealer under the Act; (ii) the sub-contractor has disclosed turnover in the relevant return of tax period and has paid tax according to the provisions of the Act; (1) proportionate amount of actual cost of land required to be used in the construction of building, by the builder contractor where cost of such land is included in the amount received or receivable from the purchaser ; Explanation: (i) For the purposes of clauses (a) and (e) to (h), the value of goods referred to in such clauses includes amount of profit thereon. (ii) Actual cost of land required to be used in construction of building by the builder contractor means the value of land computed at rate notified by the Collector of the relevant district in accordance with the procedure laid down for determination of the value of land for the purpose of payment of stamp duty under the Indian Stamp Act, 1899. (2) Where any amount has been deducted by the contractee from the amount of the contract on account of breach of any condition of the contract, such amount shall be deemed part of amount payable to the contractor in respect of such contract (3) Where accounts maintained by the contractor do not show separately the value of labour and services and amount of profit accrued on such labour and services, or accounts maintained by the dealer are not worthy of credence or if the dealer has not maintained accounts, for the

purpose of determining turnover of goods in which transfer of property in goods has taken place, in cases other than those mentioned in the table below, an amount, representing twenty percent of gross amount received or receivable, shall be deducted towards labour and services and amount of profit accrued thereon and in the cases described or mentioned in column 2 of the table given below, amount of deduction towards such labour and services and amount of profit accrued thereon shall be computed at the rate percentages, given in column 3 against the entry in column 2 of the table, of the amount received or receivable. Table

<b>Sl. no.</b>	<b>Description of works contracts</b>	<b>Rate</b>
1	2	3
1.	Fabrication and installation of plant and machinery	10%
2.	Fabrication and erection of structural works including fabrication, supply and erection of iron trusses, purline.	10%
3.	Fabrication and installation of cranes and hoist	10%
4.	Fabrication and installation of elevator(lifts) and escalators	10%
5.	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and dehumidifier	10%
6.	Supply and installation of air conditioners and air coolers	10%
7.	Supply and fitting of electrical goods, Supply and installation of electrical equipment including transformers	10%
8.	Supply and fixing of furnitures and fixtures, partitions, including contracts of interior decorations	10%
9.	Construction of railway coaches and wagons on under carriages supplied by railways	10%
10.	Construction of bodies of motor vehicle and construction of trailers	10%
11.	Fabrication and installation of rolling shutters and collapsible gates	30%
12.	Civil works like construction of building, bridge, roads, dams, barrages, spillways and diversions, sewages and drainage system	30%
13.	Installation of doors, doors frames, windows, window frames and grills	30%
14.	Supply and fixing of tiles, slabs, stone and sheets	30%
15.	Sanitary fitting for plumbing, for drainage or sewerage system	30%
16.	Whitewashing, painting, and polishing	40%

Explanation: For the purposes of this rule, (a) where period of execution of a works contract is spread over several tax periods or several assessment years; or (b) where a part of a works contract awarded to sub-contractor relates to different category of works contract; or (c) where whole or part of a works contract is awarded to subcontractors, the amount towards labour and services and the amount of profit accrued thereon claimed by contractor or subcontractor together, shall not exceed the percentage of the gross amount received or receivable in

respect of execution of each category of such works contract. (4) For removal of doubts it is hereby made clear that, for the purposes of this rule, in arriving at the turnover of sale of goods involved in the execution of a work contract, amounts of following nature shall not be deducted from the gross amount receivable. (a) any amount proposed to be deducted in the name of any tax or fee or any other levy; (b) any amount which has been deducted by the contractee from the contractor as demurrage or penalty or a fine or in any other name for breach of any conditions of the contract or otherwise; (c) any amount which has been deducted by the contractee from the contractor as compensation;

#### **6. Amendment of rule 21 :-**

In the said rules, in rule 21 shall be substituted, as follows: (2) In respect of goods which are - (a) consigned outside the State otherwise than as a result of a sale in the same form and condition in which those were purchased; or (b) used or consumed in manufacture or processing of any taxable goods or in packing of such goods and such manufactured or processed goods are consigned outside the State otherwise than as a result of a sale, credit of part amount of input tax obtained by using expression  $\{(P \times R) / 100\}$ , shall not be allowed: Where- (i) P is the purchase price of the goods consigned or used or consumed, as the case may be; (ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in other cases is equal to 4.

#### **7. Amendment of rule 22 :-**

In the said rules, in rule 22 shall be substituted, as follows: (3) Amount of reverse input tax credit, in respect of any quantity or measure of any goods which have been consigned by the trader outside the State otherwise than by reason of an inter-State sale, shall be computed using the expression:  $P \times R/100$  Where, in respect of quantity or measure of goods consigned outside the State, - (i) P is the purchase price, according to the tax invoice or purchase invoice in respect of which input tax credit has been claimed of full amount of input tax; and (ii) R is rate of tax applicable to the commodity under the Act if it is less than 4 and in other cases is equal to 4.

#### **8. Amendment of rule 24 :-**

In the said rules, for the existing rule 24 shall be substituted, as follows: 24 Credit of amount of input tax, in respect of goods in respect of which dealer is entitled for claiming input tax credit, shall be claimed as under:- (a) In respect of capital goods required for use in manufacture, in three successive annual installments of equal amount and shall be claimed in the tax return of the first tax period of the assessment year. The first such installment shall be claimed in the tax return of first tax period of the assessment year



succeeding the assessment year in which capital goods liable to input tax credit, has been purchased and subsequent installment shall be claimed in first tax period of subsequent assessment year: Provided that where the manufactured goods is disposed of in different modes whether by way of sale or otherwise, only proportionate amount of annual installment computed on pro rata basis shall be claimed and be allowed to the extent it is admissible: Provided further that in case of captive power plant where percentage consumption of electrical energy is less than ninety, only proportionate amount of annual installment of input tax credit shall be claimed and be allowed; (b) in respect of goods purchased within six months before the date of the commencement of the Act and held in opening stock on the date of such commencement, in six successive monthly or quarterly installments, as the case may be, of equal amount and first such installment shall be claimed in the tax return of the tax period which starts after expiry of period of five months commencing on the date of the commencement of the Act and subsequent installment shall be claimed in successive return of tax period, monthly or quarterly, as the case may be; (c) in a case in which a dealer becomes liable to pay tax on any date after the date of the commencement of the Act, in respect of goods held in opening stock on the date on which a dealer becomes liable to pay tax, in six successive monthly or quarterly installments, as the case may be, of equal amount and first such installment shall be claimed in the tax return of the tax period which starts after expiry of period of four months commencing from the month in which registration certificate is issued to such dealer and subsequent installment shall be claimed in successive return of tax period, monthly or quarterly, as the case may be; (d) in respect of goods held in closing stock on the last day of period of composition under section 6, in the tax return of the period in which the day following the last day of the period under composition falls; and (e) in all other cases in the tax return of the tax period in which goods have been purchased. Explanation: (1) For the purposes of clauses (b), (c) and (d) of this rule goods held in stock includes goods, used in manufacture or processing of finished goods or semi-finished goods in the process of manufacture and held in stock (2) For the purposes of clauses (b) and (c) of this rule if fifth or fourth month expires in a tax period respectively as defined under clause (b) of sub-rule (1) of rule 45 the first installment shall be claimed in the tax return of the tax period in which fifth or fourth month respectively expires.

**9. Amendment of rule 28 :-**

In the said rules, in rule 28 shall be substituted, as follows: (1) For the purpose of computing admissible amount of input tax credit and amount of reverse input tax credit, every trader shall maintain a register in respect of every purchase of goods made from inside the State in the form L.

**10. Amendment of rule 30 :-**

In the said rules, in rule 30 shall be substituted, as follows: (2) Where a dealer becomes liable for payment of tax on any date after the date of the commencement of the Act, benefit of input tax credit, in respect of purchases, of goods, made during the period in which he remains liable for payment of tax as unregistered dealer, shall be allowed on the basis of sale invoices issued by the selling dealer in accordance with provisions of sub-section (3) of section-22.

**11. Amendment of rule 32 :-**

In the said rule, for the existing rule 32 shall be substituted, as follows: 32(1) For the purpose of obtaining registration certificate under the Act, the dealer except casual dealer shall present application in Form VII-G in case of Government Department and in Form VII in other cases, as the case may be, completed in all respects before the Registering Authority of the Circle in which principal place of his business is situated. (2) Each registration application shall be accompanied by satisfactory proof of deposit of the fee along with late fee, if any, and penalty specified in the Act, where payable and certified copy of any one of the following; (a) Electoral Identity Card issued by Election Commission of India; (b) PAN Card issued by Income Tax Department, Government of India; (c) Passport; (d) Bank Passbook Provided that the registering authority shall not accept incomplete application for registration. (3) Application referred to in subsection (5) of section 17 shall be presented by the dealer before the registering authority in form VIII along with annexure completed in all respects. (4) Every dealer, referred to in subsection (2) of section 18, for the purpose of retaining registration certificate granted to it under the Uttar Pradesh Trade Tax Act, 1948, shall present an application within 30 days of the commencement of the Act in Form IX along with annexure, completed in all respects before the registering authority. (5) Every dealer, referred to in subsection (3) of section 18, for the purpose of retaining registration certificate granted to it under the Uttar Pradesh Trade Tax Act, 1948, shall present an

application within 30 days from the date of issue of registration certificate to him in Form X along with annexure, completed in all respects before the registering authority; Provided every dealer referred to in sub-rule (3), (4) and (5) of this rule shall also submit form VII or VII-G, as the case may be, completed in all respect, along with the application (6) All applications referred to in sub-rule (1), sub-rule (3), sub-rule (4) and sub-rule (5) shall be duly filled in and signed by the person described in column 2 of the table below and shall use the status code describe in column 3 of the table

<b>Sl. No.</b>	<b>Description</b>	<b>Status code</b>
1	2	3
1.	The proprietor in case of	01
	proprietorship business ; or	
2.	A partner duly authorized by all other partners in case of partnership business; or	02
3.	The Karta in case of Hindu Undivided Family; or	03
4.	The Managing Director or Director or a person authorized by the Board of Directors, in the case of limited companies; or	04
5.	The President or Secretary in the case of Society or a Club; or	05
6.	The Head of the office or any other person authorized by him in case of a department of a State Government or the Central Government; or	06
7.	The guardian of minor where business is in the name of the minor; or	07
8.	Duly authorized person having a general power of attorney where business is in the name of an incapacitated person, or	08
9.	Trustee in case of a trust, or	09
10.	In any other case, person duly authorized by dealer or any other officer authorized by competent authority	10

(7) Every application for registration received under sub-rule (1) shall be disposed of in the manner provided in section 17 in following schedule of time: (a) Biometric data and verification from original documents - one week; (b) Site inspection and digital photograph of premises - one week; (c) Processing of security, if required - 10 days; (d) Issue of TIN - six days. However where the Commissioner is of the opinion that it is expedient so to do in the public interest he may by an order in writing reschedule the timing for disposal of the registration application. (8) If the registering authority after such enquiry as he may think fit, is satisfied that application is in order and information and documents submitted are correct and genuine, he shall cause the dealer to be registered with effect from the date of receipt of registration application : Provided that where the Registering Authority has demanded security under section 19, the dealer shall be registered and granted a certificate of registration only if the security so demanded has been furnished to the satisfaction of such Registering Authority : Provided further that Joint Commissioner [Executive] may permit the registering authority beyond the period of 30 days if he is satisfied that the reasons exist preventing the registering authority to dispose of the registration application within 30 days, (9) If registering

authority is satisfied that application is not in order or information given therein is not correct or document submitted are forged or not genuine or security demanded has not been furnished, the registering authority shall reject the application and shall inform the dealer accordingly: Provided that the registration application shall not be rejected without giving reasonable opportunity of hearing to the applicant. (10) Certificate of registration shall be issued by the Registering Authority in Form XL (11) Every registration certificate issued under sub-rule (8) shall bear a number called Taxpayers Identification Number (TIN). (12) TIN referred to in sub-rule (11) shall be of eleven digits and each digit or class of digits shall represent the code as determined by the Commissioner. (13) Where there is no Registering Authority in any circle, assessing authority having jurisdiction over the principal place of business of the dealer shall be the registering authority. (14) If any dealer fails to furnish the application as provided under sub-rule (3) within the time prescribed under sub-section (5) of section 17 of the Act, the registration certificate shall cease to have effect. Explanation: Taxpayers Identification Number, granted under the provisions of the Uttar Pradesh Trade Tax Act, 1948, shall be deemed to be Taxpayers Identification Number issued under the Act. (15) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act and other matters related to registration.

## **12. Insertion of rule 32-A :-**

In the said rules, after rule 32 shall be substituted, as follows: 32-A: Registration of casual dealers. (1) For the purpose of obtaining registration certificate under section 26-A of the Act, every casual dealer shall make an application in Form VII-A completed in all respects before the registering authority of the Circle in which place of his business is situated. (2) Each application referred to in sub-rule (1) shall be accompanied by satisfactory proof of deposit of the fee of one hundred rupees and certified copy of any one of the following:- (a) Electoral Identity Card issued by Election Commission of India; (b) PAN Card issued by Income Tax Department, Government of India; (c) Passport; (d) Bank Passbook: Provided that the registering authority shall not accept incomplete application for registration : Provided further that if the dealer fails to apply within the period provided under section 26-A, he may apply after depositing late fee of rupees fifty per day up to the date of submission of application. (3) At the time of receiving the application the registering authority shall examine the authenticity of document and after recording the statement of the applicant on oath, he shall order the amount and form of security to be furnished. (4) If the registering authority after such enquiry as he may think fit, is satisfied that,- (a) application is in order and information and documents submitted are correct and genuine; (b) security demanded has been furnished ; and (c) biometric data of the applicant has been taken; he shall cause the dealer to be registered with effect from the date of receipt of registration application till casual business continues. (5) If the registering

authority is satisfied that application is not in order or information given therein is not correct or document submitted are forged or not genuine or security demanded has not been furnished or for any other sufficient ground, he shall reject the application and shall inform the dealer accordingly : Provided that the application shall not be rejected without giving reasonable opportunity of being heard. (6) Certificate of registration shall be issued by the registering authority in Form XI-A (7) Every registration certificate issued under sub-rule (6) shall bear a number called Taxpayers Identification Number (TIN). (8) TINreferred to in sub-rule (7) shall be of eleven digits and each digit or class of digits shall represent the code as determined by the Commissioner. (9) Where there is no registering authority in any circle, assessing authority having jurisdiction over the place of business of the dealer shall be the registering authority. (10) Provisions of rules 35, 36 and 37-A shall mutatis mutandis apply to registration certificate issued to a casual dealer as they apply to other dealers. (11) Where the casual dealer is doing business under the jurisdiction of the different assessing authority, he shall obtain separate registration certificate for each place of business from the respective assessing authorities. (12) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of application under this rule and other matters related to registration of casual dealer.

### **13. Amendment of rule 33 :-**

In the said rules, for the existing rule 33 shall be substituted, as follows: 33(1) The information regarding change of business under section 75, shall be furnished to the registering authority in Form XII along with form VII or VII-G, as the case may be, and shall be signed by the person referred to in sub-rule (6) of rule 32 (2) The application under sub-rule (1) shall accompany the registration certificate and evidence regarding change of business. (3) On receiving the information referred to in sub-rule (1) the registering authority or the assessing authority, as the case may be, shall verify the correctness of information and after making such enquiry as he may deem fit, including enquiry at business premises, pass appropriate order and make necessary amendment in relevant records including registration certificate as for as possible within a period of 30 days.

### **14. Amendment of rule 34 :-**

In the said rules, in rule 34 shall be substituted, as follows:- (2)(a)

Every registered dealer shall get his Taxpayers Identification Number and date from which it is effective, painted on the sign board of his shop in letters and figures not less than 6 cm. in height in such manner that the same are easily readable from the road; or shall display prominently at the main entrance of his shop on a painted board, which shall not be less than 60cm. x 30 cm. in size, clearly indicating the Taxpayers Identification Number allotted to him and the date from which it is effective in letters and figures not less than 6 cm. in height. (b) Every registered dealer shall get his Taxpayers Identification Number and date from which it is effective, printed on every tax invoice, sale invoice, , purchase invoice, credit and debit notes, challan or goods transfer invoice.

**15. Amendment of rule 37 :-**

In the said rules, in rule 37 shall be substituted, as follows:- (1) Security or additional security demanded under sub-section (1) of section 19 may be furnished in any one of the following forms:- (a) by pledging personal immovable assets of the proprietor, partner, Karta of Hindu Undivided Family, company, society, club or association, as the case may be, at first charge in favour of the Government of Uttar Pradesh with the Registrar of properties; or (b) by furnishing surety from two dealers who are and have been registered dealers either under the Uttar Pradesh Trade Tax Act 1948 or under the Uttar Pradesh Value Added Tax Act, 2008 during a minimum period of past three completed assessment years and who are not defaulters under the Uttar Pradesh Trade Tax Act, 1948, the Central Sales Tax Act, 1956, the Uttar Pradesh Value Added Tax Act, 2008 and the Uttar Pradesh Tax on Entry of Goods Into local Areas Act, 2007; or (c) by furnishing security bond from two sureties duly verified by the Collector of the District where sureties reside: Provided that where upon verification any security furnished by a dealer is found false, without prejudice to any other action under the Act or any other law for the time being in force, the registering authority may require the dealer to furnish security in any of the forms mentioned in sub-rule (2).

**16. Amendment of rule 38 :-**

In the said rules, for the existing rule 38 shall be substituted, as follows:- Registration of railway container contractor, an air cargo operator, a courier service operator, owner or person in charge of go down or cold storage or warehouse other than transporter 38(1) (a) Every person, who starts business in the capacity of a railway container contractor, an air cargo operator or a courier service

provider, or an owner or person in-charge of go down or cold storage or warehouse other than transporter or carrier who stores commercial goods, on or after the date of the commencement of the Act; or (b) Every person who carried on business in the capacity of a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in charge of godown or cold storage or warehouse other than transporter or carrier who stores commercial goods before the date of the commencement of the Act and continues the business in capacity of a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in charge of go down or cold storage or warehouse other than transporter or carrier who stores commercial goods on or after the commencement of the Act; shall apply in Form XIV to the registering authority within thirty days from the date of commencement of such business or ninety days from the date of publication of the notification of this rule which ever is later, for grant of Service Provider Number. (2) Every application, referred to in sub-rule (1) shall accompany proof of deposit of fee of rupees one hundred: Provided that a person referred to in sub-rule(1) fails to apply within the time for issue of Service Provider Number without prejudice to any other liability under the Act, may apply after depositing late fee at the rate of Rs fifty for every month or part thereof for the period of delay. (3) Applications shall be duly filled in and signed by the person described in column 2 of the table below and the person shall use the status code described in column 3 of the table:

<b>Sl. No.</b>	<b>Description</b>	<b>Status code</b>
1	2	3
1.	The proprietor in case of proprietorship business ;or	01
2.	A partner duly authorized by all other partners; or	02
3.	The Karta in case of Hindu Undivided Family; or	03
4.	The Managing Director or Director or a person authorized by the Board of Directors, in the case of limited companies; or	04
5.	The President or Secretary in the case of Society or a Club; or	05
6.	The Head of the office or any other person authorized by him in case of a department of a State Government or the Central Government; or	06
7.	The guardian of minor where business is in the name of the minor; or	07
8.	Duly authorized person having a general power of attorney where business is in the name of an incapacitated	08

	person, or	
9.	Trustee in case of a trust, or	09
10.	In any other case, person duly authorized by dealer or any other officer authorized by competent authority	10

(4) Where after examination of the application and after making such enquiry as he may deem fit, the registering authority is satisfied that particulars furnished are correct and complete and required fee and late fee, if any, has been deposited by the applicant, he shall cause a railway container contractor, an air cargo operator or a courier service provider, or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier to be registered. (5) Every railway container contractor, an air cargo operator or a courier service provider or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier registered under sub-rule (4) shall be granted a registration certificate in Form XVI bearing a number which shall be comprised of such number of numeric or alpha-numeric digits as may be determined by the Commissioner (6) Provisions of rules 33, 34, 35, 36 and 37-A shall, mutatis mutandis apply to registration certificates issued to a railway container contractor, an air cargo operator or a courier service provider or an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier as they apply to dealers. (7) Every person under this rule shall maintain following records:- (1) A register in respect of all consignments of goods received by him for transportation or storage; (2) Office copy of goods receipt or consignment note issued in respect of goods received by him for transportation or storage; (3) Office copy of goods challan prepared by him for delivery to the person in charge of the vehicle or driver of the vehicle; (4) a goods receipt and delivery register in respect of all consignments of goods received and delivered by him; (8)(a) Where a railway container contractor, an air cargo operator or a courier service provider, receives any goods from any person for carrying to any destination, he shall require the person to submit a declaration in Form XVII and like wise where a railway container contractor, an air cargo operator or a courier service provider receives any good for delivery he shall obtain declaration in Form XVIII from the person to whom goods are delivered; (b) Where an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier receives any goods for storage he shall obtain declaration in form XIX from the owner of the goods, at the time of receiving the goods for storage and likewise where an owner or person in-charge of go-down or cold storage or warehouse other than transporter or carrier delivers the goods, shall obtain declaration in form XX from owner of the goods at the time of delivery of goods. (9) Every a railway container contractor, an air cargo operator or a courier service provider or an owner or person in-charge of go down or cold storage or warehouse other than transporter or carrier shall preserve all records maintained by him for a period of 8 years after the expiry of the assessment year to which they belong. (10) The commissioner may from time to time issue instructions with regard to the procedure to be followed in respect of disposal of registration application and issue of registration certificate under the Act.

### **17. Amendment of rule 42 :-**

I n the said rules, in rule 42 shall be substituted, as follows:

"Explanation: For the purposes of this rule, gross turnover of purchase or sale or both as the case may be, shall mean the aggregate of,- (a) turnover of purchase of goods liable to tax under section 5 ; (b) turnover of sale of goods other than goods covered under clause (a) above, where such sale is,- (i) inside the State; or (ii) in the course of inter-State trade or commerce ;or (iii) in the course of the export of the goods out of the territory of India; or



(iv) in the course of import of goods into the territory of India; (c) sale of goods outside the State"

**18. Amendment of rule 44 :-**

In the said rules, in Rule 44 shall be substituted, as follows:- (2) Sale invoice, to be issued under subsection (3) of section 22 shall contain name and complete address of the selling dealer, name and address of branch or depot from where goods are sold, Taxpayer Identification Number of selling dealer, sale invoice serial no., date of issue, name and address of the purchaser, Taxpayer Identification Number of purchaser, if any, description of goods, quantity or measure of goods, value of goods, other charges, if any, amount of discount, if any, rate of tax, amount of tax charged, total amount of sale invoice, such other details as the dealer consider necessary, if any, and signature of person issuing sale invoice: Provided that where sales of vat goods are made to any person other than a registered dealer and value of such goods exceeds Rs. fifty thousand or such amount as the State Government may determine from time to time and the purchaser pays the sale amount other than by way of account payee cheque, the selling dealer shall obtain and keep self certified copy of identification proof of the purchaser as prescribed by the Commissioner. Provided further that in case of sale of single unit of a commodity, whose value exceeds Rs. fifty thousand, to a person other than a registered dealer the aforesaid proviso shall not apply.

**19. Amendment of rule 45 :-**

In the said rules, for the existing rule 45 shall be substituted, as follows: 45(1) In cases of dealers mentioned in the following clauses, tax periods referred to in section 24, shall be as given in each such clause:- (a) in case of a dealer who becomes liable for payment of tax for the first time in any assessment year, tax periods shall be as under: (i) first tax period for such assessment year shall commence on the date on which the dealer has become liable for payment of tax and shall end with the last day of the calendar month in which the dealer has become liable for payment of tax; (ii) after expiry of first tax period, each calendar month, of the assessment year in which the dealer has become liable for payment of tax, shall be a tax period; (b) in case of a dealer, except as provided in clause (c) every quarter, of the assessment year, ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March, shall be tax period; (c) in case of a dealer, who deals in sensitive commodities specified by the

Commissioner or is entitled for refund provided under section 42 and whose aggregate of turnover, as defined in explanation given hereunder, for any assessment year, exceeds one crore rupees every calendar month of the assessment year shall be a tax period; (d) in case of a dealer who has discontinued his business- (i) the calendar month, of any assessment year, immediately preceding the calendar month in which he has discontinued business, has been a tax period, the period, commencing on the first day of the calendar month in which he has discontinued business and ending with the day on which he has discontinued business, shall be the last tax period; (ii) the quarter, of any assessment year, immediately preceding the quarter of the assessment year in which he has discontinued business, has been a tax period, the period, commencing on the first day of the quarter in which he has discontinued business and ending with the day on which he has discontinued business, shall be the last tax period; Explanation: For the purposes of this rule, aggregate of turnover shall be the aggregate of- (a) turnover of purchase of goods, the purchase of which is liable to tax under section 5; (b) turnover of sale of all other goods, except goods covered under clause (a) above, where such sale is inside the State, in the course of inter-State trade or commerce or in the course of the export of the goods out of or in the course of import into the territory of India; (c) value of goods reported to have been distributed free of cost or gifted or stolen, destroyed or lost; (d) value of goods consigned outside the State otherwise than as a result of a sale; and (e) purchase price of capital goods; (2) Except as provided in sub rule (10) of this rule, every dealer liable to pay tax, shall, before expiry of a period of twenty days, commencing on the day following the day on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form XXIV along with detailed information, according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business: Provided that a dealer, whose aggregate of turnover, referred to in sub-rule (1), for any assessment year, is likely to exceed twenty-five lakh rupees or whose such aggregate for the assessment year or part of the assessment year, as the case may be, immediately preceding such assessment year, has exceeded twenty-five lakh rupees, shall, before expiry of a period of twenty days after the last day of each calendar month of a quarter referred to in clause (b) of sub-rule (1), deposit amount of net tax payable by him and Treasury Challan of such deposit shall

be submitted to the assessing authority and shall submit to his assessing authority tax return within twenty days after expiry of the quarter along with proof of deposit of net amount of tax payable by him. (3) Every dealer, who is required to submit tax return under sub-rule (2), shall, along with tax return of each tax period, submit the following lists: (a) A list having following particulars in respect of tax invoices received by him in respect of purchases made by him during the tax period: (i) Name and address of dealer (ii) Taxpayers Identification Number (iii) Assessment year (iv) Tax period (v) Name and address of registered dealer from whom goods purchased (vi) Taxpayers Identification Number of dealer selling goods (vii) Tax-invoice No. (viii) Date of tax-invoice (ix) Description of goods (x) Total amount of tax-invoice (xi) Value of taxable goods (xii) Amount of tax charged. (b) A list having following particulars in respect of all tax invoices issued by him in respect of sales affected during the tax period: (i) Name and address of dealer (ii) Taxpayers Identification No. (iii) Assessment year (iv) Tax period (v) Tax invoice No. (vi) Tax invoice date (vii) Full Name and complete address of the dealer or person to whom tax-invoice has been issued (viii) TIN of purchaser, if any (ix) Description of goods (x) Total amount of Tax-invoice (xi) Taxable value of goods (xii) Amount of tax charged. (4) Before submitting the return under sub-rule (2) for a tax period, the dealer shall in the manner laid down in these rules, deposit the net amount of tax payable by him under the Act as disclosed in the return and shall submit to the assessing authority, along with the return a copy of the treasury challan in Form I: Provided that where a Government department wants to deposit the tax by book transfer, such department shall, before submitting such return, prepare a bill, in triplicate, for the net amount of tax payable, endorse it to the assessing authority in accordance with the financial rules on the subject and two copies thereof with such return. One of the copies shall be retained by the assessing authority and the other copy shall be sent to the Accountant General, Uttar Pradesh for crediting the amount to the account of the Commercial Tax Department. Provided further that the net tax payable upto 20th March for the tax period ending on 31st March of an assessment year, shall be deposited and Treasury Challan of such deposit shall be submitted to the assessing authority upto 25th March of that year. (5) The amount deducted under sub-section (1) or sub-section (7) of section 34, shall be deposited into the Government Treasury by the person making such deduction

before the expiry of period of twenty days commencing on the day following the last day of the month in which deduction is made. (6) Every person, responsible for making tax deduction under any provision of section 34, shall, for each quarter ending with thirtieth June, thirtieth September, thirty-first December and thirty-first of March of each assessment year, submit the statement in Form XXV containing following particulars: (a) Name and address of the person (b) Tax Deduction Number or Taxpayers Identification Number (c) Assessment year (d) Tax period in which tax has been deducted (e) Name and address of the person from whom tax (f) has been deducted (g) Taxpayers Identification Number of the dealer from whom amount of tax deducted (h) Contract No. and Date (in cases of works-contracts) (i) Bill No., if any, submitted by the seller (j) Date of sale-invoice or bill (k) description of goods; (l) Amount of sale-invoice or Bill (m) Amount of tax deducted (n) Serial Number of Tax deduction certificate, if issued (o) Details of amount of tax deposited (p) Treasury challan No..... Date..... (q) Name of bank, treasury or sub-treasury..... (r) Amount deposited in Rupees (7) Every dealer liable to pay tax shall, on or before October 31, submit to the assessing authority in addition to return of tax period filed under sub-rule (2) or sub-rule (10) an annual return of his turnover and tax ;-

(a) in Form XXVI A in case of dealer exclusively dealing sale and purchase within the State (b) in form XXVI B in case of dealer executing works contract (c) in form XXVI in cases other than (a) and (b) above. for the preceding assessment year along with copies marked "Original" of all forms of declaration or certificates, on the basis of which exemption or concession from tax is claimed or which determine the nature of a transaction and annexure as described in the relevant form: Provided that the annual return for the assessment year 2007-2008 may be submitted till March 31, 2009: Provided further that the assessing authority may, for adequate reasons to be recorded in writing, extend the time for filing such return up to a period of ninety days beyond the period prescribed under this sub rule: Provided further that the Commissioner or the State Government may, for adequate reasons to be recorded in writing, by an order in general, extend the time for filing the annual return beyond the period prescribed under this sub rule. (8) Dealers having more than one place of business shall include the turnover of all branches of his business in Uttar Pradesh in the return submitted for the principal place of business and shall send intimation thereof to each Assessing

Authority concerned. (9) Upon expiry of the assessment year, every person liable to deduct amount of tax at source under provisions of section 34, shall submit to the Assessing Authority having jurisdiction over the principal place of business of such person, a statement in Form XXVII on or before October 31, for the preceding assessment year, Provided that the assessing authority may, on request of the person concerned and for adequate reasons to be recorded in writing, extend the time for filing such statement for a period not exceeding ninety days. (10)(a) Every dealer to whom first proviso to sub section (1) of section 6 applies, shall before expiry of period of 20 days after the end of the quarter, deposit tax in the prescribed manner and shall submit the treasury challan to the assessing authority and shall submit only annual return as prescribed under sub-rule (7). (b) Where a company or a corporation is a dealer and deals in petroleum products, manufactured or imported including crude oil, petrol, diesel, naphtha etc., shall before expiry of period of 20 days commencing on the day following on which a tax period has expired, submit to his assessing authority tax return for each tax period in Form XXIV-B along with the detailed information according to code numbers notified by the State Government from time to time, in respect of each category of goods in which he carries on business along with the Annexures. The dealer shall also submit the list of purchases and sales as provided under sub rule (3). (c) Every dealer executing works contract shall before expiry of period of 20 days of the end of a tax period, submit to the assessing authority tax return for each tax period in Form XXIV-C along with the detailed information and Annexures : Provided that where a dealer executing works contract, also carries on the business of buying, selling or manufacturing goods, he shall keep separate account of such activities and submit the return for the tax period in respect of such activities in form XXIV, or as the case may be, in form XXIV-A along with the return in form XXIV-C. (10A) (i) Every casual dealer shall furnish to the assessing authority the tax return in form XXIV-D on the succeeding day after the conclusion of the business. (ii) Where a casual dealer fails to file the tax return within the time or the assessing authority is of the opinion that casual dealer is liable to pay tax under the Act and does not submit the tax return, the assessing authority shall serve a show cause notice to furnish the tax return and if he fails to furnish the tax return, the assessing authority shall assess according to the provisions of the Act. (11) Every dealer who is required to submit tax return under clause (a)

and clause (c) of sub-rule (10), shall, along with tax return of each tax period, submit a list having following particulars in respect of tax invoices/sale invoice received by him in respect of purchases made by him during the tax period; (i) Name and address of dealer (ii) Taxpayers Identification Number (iii) Assessment year (iv) Tax period (v) Name and address of registered dealer from whom goods purchased (vi) Taxpayers Identification Number of dealer selling goods (vii) Tax-invoice no. or sale invoice no. (viii) Date of tax-invoice or sale invoice (ix) Description of goods (x) Total amount of tax-invoice or sale invoice (xi) Value of taxable goods (xii) Amount of tax charged. (12) Before submitting the return under sub-rule (10) for a tax period, the dealer shall in the manner laid down in these rules, deposit the amount of tax payable by him under the Act as disclosed in the return and shall submit to the assessing authority, along with the return a copy of the treasury challan in Form I: Provided that the net tax payable up to 20th March for the tax period ending on 31st March of an year, shall be deposited and Treasury Challan of such deposit shall be submitted to the assessing authority up to 25th March of that year. Explanation: For the purposes of this sub rule, (i) the word "tax payable" includes amount of composition money; (ii) Treasury Challan includes the Certificate of Tax Deducted under section 34 of the Act in form XXXI. (12-A)(a) Various returns prescribed in this rule may be submitted either online on the official website of the department or in hard copy : Provided that in case of dealers, whose aggregate of turnover as referred to in sub-rule (1), is likely to exceed or has exceeded in preceding assessment year one crore rupees or such amount as may be determined by the State Government from time to time, such dealer shall submit return on line on the official website of the department but the Commissioner by general or specific order, in case of any unforeseen circumstances for adequate reasons to be recorded in writing, may permit submission of return in hard and / or soft copy. (b) The return being submitted online on the official website of the department must be authenticated by the digital signature of the dealer or of the person referred to in sub-rule (6) of rule 32, issued by a certifying authority in accordance with the provision of Section 35 of the Information Technology Act, 2000, failing which it shall be treated as a soft copy of the return only and the dealer will have to file a hard copy thereof within seven days from the last date prescribed for submitting the return. (c) The copy of the treasury challans referred to in sub-rule (4) and sub-rule (12) may be submitted within seven days of submitting

the return, in cases where the return has been submitted online.  
(13) The Commissioner shall have power to issue instructions regarding submission of tax return.

**20. Amendment of rule 46 :-**

In the said rules for the existing rule 46 shall be substituted, as follows:- 46(1) As soon as assessment has been made the assessing authority shall serve to the dealer a notice of assessment and demand together with certified copy of order of assessment free of charge (2) Any amount of tax assessed by the assessing authority under section 25 or section 26 or section 28 in excess of tax deposited by the dealer shall be deposited in the manner prescribed in rule 12 after service of notice of demand along with copy of the order of assessment on the dealer. (3) Notice of demand referred to in sub-section (3) of section 25, subsection (5) of section 26, sub section (6) of section 28 and sub-rule (1) shall be prepared in form XXVIII.

**21. Amendment of rule 49 :-**

In the said rules, in rule 49 shall be substituted, as follows:- (2) Each certificate referred to in sub-rule (1) shall be in respect of deductions made during a calendar month and shall be issued by the contractee to contractor or by contractor to sub contractor or by lessee to lessor or by purchaser to seller as the case maybe, before expiry of 20th day of succeeding month in which deduction has been made.

**22. Amendment of rule 54 :-**

In the said rules for the existing rule 54 shall be substituted, as follows:- 54(I)(a)The owner, driver or any other person-in-charge of the vehicle or vessel shall, in respect of such goods carried in the vehicle or the vessel as are notified under or referred to in sub-section (1) of section 50 and exceeding the quantity, measure or value specified in the notification therein, carry with him the following documents- (i) form of declaration for import in Form XXXVIII or certificate in Form XXXIX hereinafter in these rules referred to as declaration or certificate, as the case may be, in duplicate, duly filled and signed by the purchaser and seller of the goods or where goods are transferred otherwise than by way of sale, by consignor and consignee of the goods with status and address ; (ii) Cash memo, bill, invoice or challan; (b)The owner, driver or any other person-in-charge of the vehicle or vessel shall in respect of all other goods carried in such vehicle or vessel carry

such documents as may be prescribed by the Commissioner in duplicate (2)(a) A declaration or certificate (i) in respect of which a report has been made under sub-rule (9) or rule 56 or sub-rule (8) of rule 57, or (ii) which is declared as obsolete and invalid by the Commissioner under sub-rule (13) of rule 56 or sub-rule (10) of rule 57, shall not be valid with effect from the date of the report or the date from which it is so declared, as the case may be, for the purpose of sub-rule (3). (b) A certificate whose period of validity as specified in sub-rule (4) of rule 57 has expired shall not be valid for the purposes of sub-rule (3). (3) The owner of the truck or vessel or the transport agency, forwarding agency or clearing agents, as the case may be, shall deliver to the consignee, while delivering the consigned goods, the duplicate copy of the declaration or certificate, as the case may be. (4) The owner, driver or any other person-in-charge of the vehicle or vessel shall carry the trip sheet in Form XL in respect of goods referred to in clause (a) of sub-rule (1). Separate trip sheets shall be submitted for goods meant for different destinations. (5) The commissioner may from time to time issue instructions with regard to the procedure to be followed regarding import of goods from out of State and submission of declaration or certificate before assessing authority.

### **23. Amendment of rule 55 :-**

In the said rules for the existing rule 55 shall be substituted, as follows:- 55(1) At any place inside the state when so required by an officer empowered under rule 5 to exercise powers under section 45 or section 48, the owner, driver or any other person-incharge of the vehicle or vessel, as the case may be, shall stop the vehicle or vessel and keep it stationary as long as may be required by such officer. He shall also allow such officer to examine the contents of the vehicle or vessel and to inspect all documents and records relating to the goods carried, which may be in his possession or in the possession of any other person in the vehicle or vessel. (2) If on such examination, the officer finds or has reason to believe that - (a) any one or more consignments are not covered by one or more of the documents referred to in sub-rule (1) of rule 54; or (b) any such documents in respect of any consignment is false, bogus, incorrect, incomplete or invalid, the officer shall issue a notice to the driver or person-in-charge of the vehicle or vessel why the goods should not be seized. (3) The officer, if he is satisfied as to the reason or reasons for the omission or defect, as the case may be, may vacate the notice after recording his finding there for. (4)



If the officer is not satisfied with the explanation furnished by the owner, driver or the person-in-charge of the vehicle, he shall order the seizure of the goods and furnish a receipt to the person aforesaid in respect of the goods seized. (5) The commissioner may from time to time issue instructions with regard to the procedure to be followed regarding search and seizure of goods imported into the State from out of State.

**24. Amendment of rule 56 :-**

In the said rules for the existing rule 56 shall be substituted, as follows:- 56(1) A registered dealer desirous of importing or receiving into the State from any place outside the State, goods notified under or referred to in sub-section (1) of section 50 in excess of the quantity, measure or value specified there under, shall send to the selling dealer or consignor of the other State two copies of the declaration obtained by him under sub-rule (4) or downloaded from official website of the department. (2) The registered dealer shall apply to the assessing authority having jurisdiction over his principal place of business, for the issue of blank Declaration Forms or shall download from official website of the department in such manner as the Commissioner may prescribe: Provided that the assessing authority at the time of issue of declaration or certificate may require the dealer to furnish such details as may be required by the instructions issued by the Commissioner from time to time. (3) No blank declaration form shall be issued by the assessing authority except on payment of a fee at a rate of fifty rupees per form or such amount as may be determined by the State Government from time to time. The application shall be signed by one of the persons mentioned in sub-rule(6) of rule 32. (4) If the assessing authority is satisfied that the demand of the dealer for blank declaration forms is genuine and reasonable, he may issue such number of forms, as he deems fit. No declaration form shall be issued unless the dealer has rendered an account of all such forms obtained earlier. (5) If the fee paid is more than the fee payable for the forms issued, the balance shall remain to the credit of the dealer to be adjusted against future issues of the forms to him. (6) The registered dealer shall send the original and duplicate portions of the form to the selling dealer or consignor of the other State after filling in all the required particulars and signing it. (7) Every declaration form downloaded or obtained under sub-rule(4) shall be kept by the registered dealer in safe custody. He shall be personally liable for the loss, destruction

or theft of any such form and the loss to the Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft. (8) No registered dealer who has downloaded or obtained a declaration form shall transfer the same to another person except for the lawful purpose of sub-rule (1). (9) Every registered dealer to whom a declaration form is issued under sub-rule (4) or downloaded by the dealer shall maintain in register in Form XLI a true and complete account of every such form. If any form is lost, destroyed or stolen, the dealer shall forthwith report the fact to the assessing authority, make appropriate entries in the aforesaid register and take steps to issue proper public notice of such loss, destruction or theft. (10) The registered dealer shall forthwith surrender all unused forms remaining in stock with him at the time of discontinuance of his business or on the cancellation or expiry of the period of validity of his registration certificate, as the case may be. (11) When a duly completed declaration form, issued by the purchasing dealer or the consignee to the selling dealer or consignor, is lost in transit or by the selling dealer or consignor, the purchasing dealer or consignee shall, on demand by such selling dealer or consignor, issue a duplicate declaration form to him in the same manner as declaration form originally issued: Provided that before issuing it, the purchasing dealer or consignee shall give the following declaration in red ink, duly signed by him on each of the three portions of such duplicate form; "I, hereby declare that this is the duplicate of the declaration form no. .... signed on ..... and issued to M/S ..... in respect of ..... (Description of goods) valuing Rs..... Signature" (12) The Commissioner shall, from time to time, publish in the Gazette the particulars of the dealer and the form in respect of which a report has been received under sub-rule(9). (13) The Commissioner may, by notification, declare that forms of a particulars series, design or colour shall be deemed obsolete and invalid with effect from such date as he may specify, and may in their place substitute new forms of fresh series, design or colour. (14) Where a notification is issued under sub-rule (13), all registered dealers shall on or before the date with effect from which the forms are so declared obsolete and invalid, surrender to the assessing authority all unused forms declared obsolete and invalid which may be in their possession and obtain in exchange such new forms as may be substituted in place thereof: Provided that new forms shall not be issued to a dealer until he has rendered account of the forms previously issued to him and until he has returned the balance, if any, to the Assistant Commissioner.

(15) No registered dealer shall issue any declaration except in a declaration form obtained by him from the assessing authority or downloaded by the dealer from the website, having jurisdiction over his principal place of business and not declared obsolete or invalid under the provisions of sub-rule(13). (16) The assessing authority shall, in respect of all declaration forms received from other authorities, issued by him to dealers and surrendered by the dealers, maintain an account in a register prescribed by the Commissioner.

**25. Amendment of rule 58 :-**

In the said rules for the existing rule 58 shall be substituted, as follows:- 58 The driver or person-in-charge of a vehicle carrying goods referred to in sub-section (1) of section 50, coming from a place outside the State and destined for a place outside the State, passes through the State, the driver or person-in-charge of a vehicle shall carry such documents and follow such procedures as may be determined by general or special order issued by the Commissioner from time to time, failing which it shall be presumed that the goods carried thereby are meant for sale within the State by the owner or person in charge of the vehicle.

**26. Amendment of rule 68 :-**

In the said rules, in rule 68 shall be substituted, as follows:- (2) The petition shall contain the proof of deposit of required fee of rupees five thousand, proof of deposit of tax on disclosed turnover which has not been disclosed before the assessing authority and the copy of the notice impugned in the petition.

**27. Amendment of rule 69 :-**

In the said rules, for the existing rule 69 shall be substituted, as follows:- 69 The Petition mentioned in section 65 shall be presented before the Chairman of the Settlement Commission in the following format and shall accompany the annexures given below: Before the: Honble Chairman, Settlement Commission, Uttar Pradesh Value Added Tax, Lucknow Subject - Petition under section 64 of the Uttar Pradesh Value Added Tax Act. 2008 for the Assessment Year..... M/S.....(Name and Address of the Petitioner) ..... Petitioner vs. Respondent Sir, The Petitioner above named begs to submit this petition under section 64 of the Uttar Pradesh Value Added Tax Act, 2008 against the notice served on him by ..... (name of the authority who served the notice on the petitioner)

under sub-section..... of section ..... (mention name of sub-section and section of the Act) proposing to impose on the petitioner tax or penalty exceeding one lakh rupees over and above the liability accepted by the petitioner. The petitioner is disclosing his turnover of Rs..... which has not been disclosed before the assessing authority and the additional amount payable on such turnover is Rs..... (details enclosed) The petitioner hereby challenges the above action of the respondent on the following grounds: \_\_\_\_\_

\_\_\_\_\_ and prays as follows: PRAYER (1) --- (2) --- (3) --- (4) --- Name and Signature of the petitioner / the person authorized by the petitioner Verification I.....the petitioner/the person authorized by the petitioner do hereby declare that the information, facts, and other contents of the petition are correct and true to the best of my knowledge and belief. I further declare that no other petition has been filed earlier before the Commission on the subject matter of this petition. Place: \_\_\_\_\_ Date: \_\_\_\_\_ Name and Signature of the petitioner / the person authorized by the petitioner Documents enclosed with this petition: (1) Copy of the notice impugned in this petition. (2) Copy of challan no. .... dated ..... deposited in ..... as proof of deposit of the required fee. (3) Proof of deposit of admitted tax. (4) Proof of deposit of additional amount of tax payable as mentioned above. (5) Detail of full disclosure of turnover which has not been furnished to the assessing authority with additional amount of tax payable on such turnover. (6) Any other relevant document, if any,.....(mention title of document)

## **28. Amendment of rule 70 :-**

In the said rules, for the existing rule 70 shall be substituted, as follows:- 70 Tax Deferment and Entitlement Certificate (1) An industrial unit entitled for refund of net tax payable or earned input tax credit or both, as the case may be, under section 42, may apply in form XLV duly filled in and signed by the person authorized under sub-rule(6) of rule 32, to the Commissioner for issue of Certificate of Entitlement: Provided that where industrial unit is eligible for refund of earned input tax credit on the purchase of raw material, processing material, consumable stores, fuel other than petrol and diesel, lubricant required for use in manufacturing of goods and packing material used in the packing of manufactured goods, may apply to the Commissioner for issue of new or amended

Certificate of Entitlement within 60 sixty days of publication of this rule: Provided further that where the amount of exemption or period of exemption of goods mentioned or described in the Certificate of Entitlement changes or varies on account of any order or direction of any competent court or authority or in compliance with any condition of exemption or otherwise, the industrial unit may apply within 60 days from the end of assessment year in which such event has taken place requiring amendment or within 60 days from the date of publication of this rule whichever is later.

(2) Before submitting the application under sub rule (1) a copy of the application along with enclosures, if any, shall be served to the concerned assessing authority and certified copy of such receipt shall be annexed to the application. (3) The assessing authority shall, after examining relevant record and after giving the dealer a reasonable opportunity of being heard if necessary, send to the Commissioner a report in form XLVI within a period of thirty days from the date of receipt of the application (4) If the Commissioner is satisfied that information furnished is correct and complete and report of the assessing authority confirms the particulars of the application, he shall issue or amend the certificate of entitlement in form XLVII within sixty days from the date of receipt of application: Provided that if Commissioner is satisfied that there is prima-facie evidence on the record that particular contained in the application is wrong or incomplete or is not worthy of credence, he shall serve a show cause notice to the applicant and after considering the reply to show cause notice and further evidence, if any, submitted in the support of reply, may pass an order in writing for issue of a new or amended Certificate of Entitlement or reject the application. A copy of such order shall be served to the applicant (5) If the net tax payable for tax periods commencing on January 2008 and ending with 30th June 2008, has not been deposited along with return of the tax period the same shall be deposited in following time schedule:-

<b>Sl no.</b>	<b>Tax period ending on</b>	<b>date up to which net tax has to be deposited</b>
1.	31.01.2008	20.08.2008
2.	29.02.2008	20.09.2008
3.	31.03.2008	20.10.2008
4.	30.04.2008	20.11.2008
5.	31.05.2008	20.12.2008
6.	30.06.2008	31.07.2008

(6) The net tax payable for the tax period after the tax period ending on 30th June

2008 shall be deposited along with return of the relevant tax period. (7) If an industrial unit fails to deposit the net tax payable for the period and within the time prescribed under sub-rule (5) of this rule, the unit shall be liable to pay the interest provided under subsection (2) of section 33 of the Act and penalty, if any, in accordance with the provisions of section 54 of the Act (8) The amount of refund or interest if any, under section 42 of the Act shall be made in accordance with the provisions of the rules 50 and 51. (9) Aggregate of amounts of tax payable under the Act / the Central Sales Tax Act, 1956 and amount of earned input tax credit on the purchase shall be debited from the amount mentioned in the Certificate of Entitlement. (10) Payment of tax, for which facility of deferment is available, for any assessment year, shall be deferred for a period of five years and such period of five years shall commence on the date immediately following the last date prescribed for submission of tax return of the last tax period of such assessment year. (11) The dealer availing the facility of deferment or refund of net tax payable under the Act or under the Central Sales Tax Act or earned input tax credit, shall file statement of computation of earned input tax credit, net tax payable under the Act or under the Central Sales Tax Act, total amount of entitlement, amount availed up to last tax period, amount availed in the tax period and balance at the end of the tax period, along with the return of the tax period in form XLVIII.

**29. Insertion of rule 75-A :-**

In the said rules, after rule 75 shall be substituted, as follows:- 75-A Fee for copy of any order "1st copy of any order issued by the assessing authority shall be supplied to the dealer free of cost and next copy of any order shall be supplied to the dealer on furnishing copying folio of value of twenty rupees. If order is more than 4 pages the fee shall be five rupees per page. The amount of fee may be changed by the State government from time to time."

**30. Insertion of new Form VII-A :-**

In the said rules after Form VII the following Form shall be inserted, namely: By order Desh Deepak Verma, Pramukh Sachiv.