

Uttar Pradesh Value Added Tax (Third Amendment) Act, 2009

22 of 2009

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Uttar Pradesh Value Added Tax (Third Amendment) Act, 2009

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An ACT further to amend the Uttar Pradesh Value Added Tax Act, 2008. It is hereby enacted in the Sixtieth year of the Republic of India as follows:-

1. Short title :-

This Act may be called the Uttar Pradesh Value Added Tax (Third Amendment) Act, 2009. (2) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment of Section 49 of U.P. Act No. 5 of 2008 :-

Section 49 of the Uttar Pradesh Value Added Tax Act, 2008 hereinafter referred to as the principal Act, shall be omitted.

3. Amendment of Section 50 :-

In Section 50 of the principal Act, (a) for sub-section (1) the following sub-section shall be substituted, namely:- "(1) Any person (hereinafter in this section referred to as the importer) who intends to bring, import or otherwise receive, into the State from any place outside the State any goods other than the goods named and described in Schedule-I in such quantity or measure or of such value, as may be notified by the State Government in this behalf, in connection with business, shall either obtain the prescribed form of declaration in such manner as may be prescribed from the Assessing Authority having jurisdiction over the area, where his principal place of business is situated or, in case there is no such

place, where he ordinarily resides or shall download from official web site of the department in such manner as may be prescribed: Provided that where the importer intends to bring, import or otherwise receive such goods otherwise than in connection with business, he may, at his option, in the like manner obtain the prescribed form of certificate." (b) for sub-section (3) the following sub-section shall be substituted, namely:- "(3) The driver or other person in-charge of any vehicle carrying any goods referred to in the preceding sub-sections shall stop the vehicle when so required by an officer authorised under subsection (1) of Section 45 or subsection (1) of Section 48 and keep it stationary for so long as may be considered necessary by the officer authorised under sub-section (1) of Section 45 of subsection (1) of Section 48, as the case may be, and allow him to search the vehicle and inspect the goods and all documents referred to in the preceding sub-sections and shall, if so required, give his name and address and the names and addresses of the owner of the vehicle and of the consignor and the consignee of the goods."

4. Amendment of Section 52 :-

For Section 52 of the principal Act, the following section shall be substituted, namely:- "52. Provision for goods passing through the State - When a vehicle coming from any place outside the State and bound for any other place outside the State and carrying goods referred to in sub-section (1) of Section 50, passes through the State, the driver or other person in charge of such vehicle shall carry such documents as may be prescribed 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."5. Amendment of Section 54 - In Section 54 of the principal Act, in sub-section (1), in the table for the entries at serial 9 and 15 the following entries shall column-wise be substituted, respectively, namely:- (1) (2) (3) "9. The dealer or other person, as the A sum of rupees five case may be, obstructs or prevents thousand in case of an officer empowered under Section registered dealer and 45 or Section 48 from performing five times thereof in any of his functions under this case of others Act; 15. Where the driver or person in charge 40% of the value of of the vehicle, as the case may be,- goods (i) fails to carry documents referred to in Section 52 and also fails to prove that goods carried in his vehicle are meant for delivery to dealers or persons outside the State; or (ii) While carrying such documents for transit of goods through the

State undertakes responsibility of handing over such goods to a bonafide person inside the State for carrying them outside the State but fails to handover such goods to such bonafide person; or (iii) being a person, who receives any goods from driver or person in charge of a vehicle for carrying them outside the State, does not carry such goods outside the State; or (iv) being a transporter or hirer of a vehicle prepares goods-receipt by showing false destination of goods outside the State;"