

# Uttar Pradesh Tax on Entry of Goods Into Local Areas Rules, 2008

UTTAR PRADESH

India

## Uttar Pradesh Tax on Entry of Goods Into Local Areas Rules, 2008

### Rule

### UTTAR-PRADESH-TAX-ON-ENTRY-OF-GOODS-INTO-LOCAL-AREAS-RULES-2008

- Published on 1 January 2008
- Commenced on 1 January 2008
- [This is the version of this document from 1 January 2008.]
- [Note: The original publication document is not available and this content could not be verified.]

Uttar Pradesh Tax on Entry of Goods Into Local Areas Rules, 2008Published vide Notification No.-KA.NI.-2-2760/XI-9(107)/07-U.P.Act-30-2007-Order-(28) 2008 Dated Lucknow, September 24, 2008Last Updated 25th December, 2019Uttar Pradesh ShasanSansthagat Vitta, Kar Evam Nibandhan Anubhag-2Notification No. -

KA.NI.-2-2760/XI-9(107)/07-U.P.Act-30-2007-Order-(28) 2008 Lucknow: Dated: September 24, 2008. - In exercise of the powers under section 16 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007 (U.P.Act.no.30 of 2007) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No.1 of 1904), and in supersession of the Uttar Pradesh Tax on Entry of Goods Rules, 1999 published with Government Notification No. Ka-Ni.-2-3122/XI-9(81)/91-U.P.Ordi.-21/99-Rule-1999 dated December 22, 1999 as amended from time to time, 'the Governor is pleased to make the following rules:-

### 1. Short title and commencement.

(1)These rules may be called the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008.(2)They shall come into force with effect from the date of their publication in the Gazette.

### 2. Definitions.

(1)In these Rules, unless there is anything repugnant in the subject or context:-(a)"Act" means the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007.(b)"Form" means a form appended to these rules.(c)"Section" means a section of the Act.(2)Words and expressions not defined in these

rules but defined in the Act shall have the meanings assigned to them in the Act.

### **3. Registration of dealer.**

(1) Any dealer, who is liable to pay tax under the Act is already registered under the Uttar Pradesh Value Added Tax Act, 2008 shall not apply for registration under the Act, however, he shall be required to furnish the informations in Form-A to the registering authority under section 8. (2) Any dealer who is not registered under the Uttar Pradesh Value Added Tax Act, 2008 and is liable to pay tax under the Act shall, for issue of registration certificate, apply to the registering authority within a period of thirty days from the date on which such dealer has become so liable, in Form-U.P.VAT-VII prescribed under the Uttar Pradesh Value Added Tax Rules, 2008 along with proof of deposit of registration fee of one hundred rupees; Provided that a dealer who fails to apply for issue of registration certificate within the time prescribed, without prejudice to any other liability under the Act, may apply after depositing late fee at the rate of rupees one hundred for every month or part thereof from the date of expiry of the period referred to above in this sub-rule. (3) If the registering authority is satisfied that the application is in order, the information furnished is correct and complete and the fee or late fee, if any, payable has been deposited, he may, unless he considers it necessary to demand security after making such enquiry as he deems fit, register the dealer and grant to him a certificate of registration in Form-B; (4) If the registering authority has demanded security, the dealer shall be registered and be granted a registration certificate only if the security so demanded has been furnished to the satisfaction of such registering authority. (5) For grant, amendment and cancellation of registration certificate or rejection of registration application or the demand of security, the provisions of section 17 and section 19 of the Uttar Pradesh Value Added Tax Act, 2008 shall mutatis mutandis apply. (6) The cancellation of a certificate of registration shall not affect the liability of such dealer to pay the tax, penalty or any other dues due for any period whether such tax, penalty or any other dues is assessed before or after the cancellation.

### **4. Submission of returns and assessment of tax.**

(1) Every dealer liable to pay tax under the Act, shall submit to the assessing authority his returns for a tax period in Form-C. (2) For submission of returns, annual return and assessment of tax the provisions of rule 45 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis-mutandis apply to all dealers under the Act. (3) Upon the expiry of the assessment year, the assessing authority after such enquiry, as he may deem necessary, shall determine the aggregate value of the goods and amount of reversal of tax under Section 5 of the dealer in respect of assessment year and shall assess the tax payable and reversal of tax if any: Provided that in the case of a dealer who discontinues business during any assessment year, the assessing authority may make an assessment order and assess the tax payable and reversal of tax before the expiry of the assessment year: Provided further that, before determining the aggregate value of the goods and amount of reversal of tax to the best of his judgment, the assessing authority shall issue a show cause notice to the dealer for non-acceptance of the returns, if any, submitted by the dealer, and shall give him a reasonable opportunity of furnishing his reply thereto. (4) If the tax assessed differs from the total amount of tax deposited by the dealer, the difference shall be realised or refunded, as the case may be, by the assessing authority in accordance with the provisions of the Act.

## 5. Reversal of levy of tax.

(1) In case of the transaction within the State, any dealer who claims reversal of levy of tax under clauses (a), (c) and (e) of sub-section (1) of section 5 shall obtain a certificate in Form-D from the purchasing or consignee dealer and submit the original thereof to the assessing authority within three months after the end of period to which the certificate relates: Provided that if the assessing authority is satisfied that the dealer concerned was prevented by sufficient cause from furnishing such certificate within the aforesaid time, he may allow such certificate to be furnished within such further time, not later than the time prescribed or permitted for filing annual return. (2) For the purpose of sub-rule (1), the provisions of sub-rule (2) to sub-rule (16) of rule 56 of the Uttar Pradesh Value Added Tax Rules, 2008, shall mutatis-mutandis apply. (3) A single Form prescribed under sub-rule (1) shall cover the transactions made during the financial year subject to maximum monetary limit of rupees five lakhs, but this monetary limit shall not apply for the following types of dealers:-(a) a department of the Central Government or the State Government or a Corporation or Undertaking established or constituted by or under a Central Act or an Uttar Pradesh Act or a Government Company as defined in section 617 of the Companies Act, 1956, having an yearly turnover of rupees five crores or more, or (b) dealer having an yearly turnover of rupees twenty five crores or more. (4) In case of inter-State trade and commerce or export out of the territory of India, any dealer who claims the reversal of tax under clauses (a), (b), (d) and (e) of sub-section (1) of section 5, the declaration or certificate submitted under sub-rule (1), (5), (10), (11) and (11A) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, as the case may be, to the assessing authority, shall be the sufficient proof of the reversal of tax. (5) For the purpose of the reversal of tax levy, the provisions of rule 50 of the Uttar Pradesh Value Added Tax Rules, 2008, shall mutatis-mutandis apply.

## 6. Manner of Payment.

(1) The provisions of rules 12, 13, 14 and 15 of the Uttar Pradesh Value Added Tax Rules, 2008 shall mutatis-mutandis apply for manner of payment of tax due under the Act.

## 7. Realisation and deposit of tax by the Manufacturer.

(1) The manufacturer in Uttar Pradesh responsible for selling, supplying or otherwise dispatching the goods notified by the State Government, under sub-section (1) of section 12, to any person in Uttar Pradesh shall, -(a) receive the amount of tax payable on the value of goods through a demand draft in the name of the concerned assessing authority and shall deposit the same into the Government Treasury on or before 20th day of the next succeeding month: Provided that the tax so collected upto 20th of March for the tax period ending on 31st March, shall be deposited upto 25th of that month; (b) submit to the assessing authority on or before 20th day of next succeeding month, a monthly return of such turnover in Form-E giving detailed information in the Annexure thereof, along with the treasury challan for proof of the deposit of the tax; (c) issue a sale invoice (in case of vat goods and exempted goods) or tax invoice prescribed in sub-rules (2) and (3) of rule 44 of the Uttar Pradesh Value Added Tax Rules, 2008 to the dealer or the person, as the case may be, in which entry tax shall be shown separately; (d) the tax invoice or sale invoice, as the case may be, issued by

the manufacturer under the Uttar Pradesh Value Added Tax Act, 2008 or the Uttar Pradesh Value Added Tax Rules, 2008, shall be treated as sufficient proof of payment of tax due under the Act. Form A (See sub-rule (1) of the Rule 3 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008) Form giving information regarding registration under the Uttar Pradesh Tax on Entry of Goods into Local Areas Act, 2007 To, The Registering Authority, ..... Circle. I, ..... (full name), son of ..... (full name) Proprietor / Partner of the firm / Karta of Hindu Joint Family / Managing Director / Director authorised by the Board of Directors of the Limited Company / President or Secretary of the Society / Club or Association / Head of Office / Officer duly authorised by the Head of the Office of the ..... Department of the Central or State Government, Dealer / Principal Officer or Officer duly authorised by the Principal Officer of the authority or the Body carrying on the business under the name and style of Sarvashri ..... the Principal place of business whereof is situated at ..... (complete address) within your jurisdiction, is registered under the Uttar Pradesh Value Added Tax Act, 2008 and my registration number is ..... which is valid from ..... Particulars of the goods liable to tax under the Act:

Purpose	Name of Goods
1. For the purpose of consumption	.....
2. For the purpose of use	.....
3. For the purpose of sale	.....

Verification I do hereby declare that the particulars furnished in this application are correct and complete to the best of my knowledge and belief.

Place ..... Signature of applicant .....

Date ..... Status in relation to the dealer .....

Permanent address .....

Form B

[See sub-rule (3) of Rule 3 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]

Counter foil

Registration No. ....

Name of dealer .....

Principal place of business .....

.....

Branches

(1) .....

Form B

[See sub-rule (3) of Rule 3 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]

Dealer's copy

Certificate of registration under Section 8

Registration No. ....

I, registering Authority of ..... circle, do hereby register M/s ..... with effect from .....

The registration shall, remain in force till the date of closer of the business or the date of cancellation of registration, as the case may be.

(2) ..... The Principal place of Business is situated at..... and the business carried on under the name and style of M/s.....

(3) .....

Date of application..... There are the following branches:

Date of grant of certificate.....

.....

Signature of the registering Authority ..... 1. ....

.....

Name of the registering Authority ..... 2. ....

.....

Circle ..... 3. ....

.....

Date .....

Signature .....

Seal .....

Name of the registering Authority

.....

Circle .....

.....

### Form C

(See sub-rule (1) of the Rule 4 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008)

Return of Tax Period - monthly /quarterly

1 Assessment Year

{|

| - | 2 Tax Period ending on |

| - | 3 Designation of Assessing Authority |

| - | 4 Name of Circle / Sector |

| - | 5 Name / address of the dealer / Firm |

| - | 6 Taxpayer's Identification Number [TIN] |

| - | 7. Receipt of goods into local area & calculation of Tax |

| }

**Receipt of goods into local area  
and details of Tax**

Sl.No	Name of of Goods	From Ex. UP	From Outside within UP	Local area but	From within Local area
		From manufacturers	From others	From manufacturers	From others
	Value of goods as defined under clause(h) of sub-section (1) of Section 2 [in Rs.]	Value of goods [in Rs.]	Value of goods as defined under clause(h) of Section 2 [in Rs.]	Value of goods [in Rs.]	Value of goods as defined under clause(h) of Section 2 [in Rs.]
1	2 3	4	5	6	7

Total

Value of goods [in Rs.]	Rate of tax	Amount of Tax	Rebate claimed, if any	Tax paid to Manu facturer	Tax paid in to treasury	Balance
8 [3 +4+5+6 +7]	9	10	11	12	13	14 [10-[11+12+13]

**8. Details of goods, consumed, used, sold or otherwise disposed .....  
(In Rupees)**

S. No. of goods	Name consumption, use, sale or otherwise disposal of goods by dealer	Sale in the course of Inter	State trade and commerce or in the course of export or transfer of goods otherwise than by way of sale	Sale within UP but outside local area	Sale within local area	Value goods consumed or used	Value of goods of goods otherwise disposed as specified in sub-clause (a), (c) and (e) of sub- section (1) and sub-section (2) of Section 5
1	2	3	4	5	6	7	

Total

## 9. Details of Tax deposited

Name of Bank/Branch Treasury Challan No. Date Amount of Tax

Total In figures

Total In words

Enclosures -

**1.**

- Treasury Challan

**2.**

- Annexure A for details of purchases in column 3, 4, 5, 6 and serial 7 separately for each column

**3.**

- Annexure B for details of sales in column 3, 4, 5, 6, and 7 of serial 8 separately for each column

**4.**

- Annexure C for details of rebate claimed in column 11 of serial

7. Declaration I.....S/o, D/o, W/o.....Status..... (i.e. Proprietor, director, partner etc.) Do hereby declare and verify that, to the best of my knowledge and belief all the statements and figures given in this return are true and complete and nothing has been willfully omitted or wrongly stated.

Place ..... Signature .....

Date ..... Status .....

Annexure - A (List of purchases against col. 3/4/5/6/7 of serial no 7 of FORM C to be filed separately for the tax period .... of Year 20..20..)

1 Name and address of purchasing dealer { |

| - | 2 TIN |

| - | 3 Assessment Year |

2 0 -

| - | 4 Ending Date of Tax period |

- 20

## |}Details of Purchases

Sl. No.	Name and Address of Selling Dealer	TIN	Bill/sale invoice /tax invoice/ challan no.	Date	Name of Commodity	Value of Goods	Amount of VAT shown in the tax invoice/ saleinvoice	Amount of Entry Tax	Amount of Rebate
1	2	3	4	5	6	7	8	9	10

Signature of Authorised person.....Full Name

.....Status

.....Name and address of the

dealer.....Annexure - B(List of purchases against col. 3/4/5/6/7 of serial no 8 of FORM C to be filed separately for the tax period .... of Year 20..20..)

1 Name and address of purchasing dealer { |

|-| 2 TIN|

|-| 3 Assessment Year|

20 -

|-| 4 Ending Date of Tax period|

- 20

## |}Details of Sales

Sl. No.	Name and Address of Purchasing Dealer	TIN	Bill/sale invoice / tax invoice/ challan no.	Date	Name of Commodity	Sale price of Goods (inRs.)	Corresponding purchas amount (in Rs.)	Reversal of tax if any (inRs.)
1	2	3	4	5	6	7	8	9

Signature of Authorised person.....Full Name

.....Status

.....Name and address of the

dealer.....Annexure - C(Details of Rebate claimed in col. 11 of Sl no. 7)

1 Name and address of purchasing dealer { |

|-| 2 TIN|

|-| 3 Assessment Year|

20 -

|-| 4 Ending Date of Tax period|

- 20

## |}Details of Purchases



Sl. No	Name and Address of selling Dealer	TIN	Bill/ sale invoice/tax invoice No.	Date	Name of Commodity	Value of Goods	Amount of VAT shown in the tax invoice/saleinvoice	Amount of Entry Tax involving	Amount Rebate claimed if any
1	2	3	4	5	6	7	8	9	10

Signature of Authorised person.....Full Name

.....Status

.....Name and address of the

dealer.....Form D[See sub-rule (1) of Rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]SR.

No.....Counterfoil(Certificate to be issued by the purchaser to seller)(To be filled by the office)

**1. Signature of the issuing Officer .....**

**2. Name of the issuing Officer .....**

**3. Seal of the issuing Officer .....**

**4. Date of issue .....**

**5. Name and address of the dealer to whom issued .....**

.....

**6. Registration Number under the Act or Uttar Pradesh Value Added Tax Act, 2008 (TIN) And.....the date from which effective .....**

(To be filled by the dealer)

**1. I,..... (Full name), do hereby certify that our said Firm is registered under the Act / Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ..... which is effective from .....**

**2. I further certify that the said firm has purchased/ received..... (name of the goods) worth Rs. .... from M/s ..... vide bill / sale invoice / tax invoice / challan number ..... dated..... and on these goods ...**

\*a) tax rupees ..... has been paid by me vide Treasury Challan Number ..... Dated ..... In ..... { Name and address of the Bank / Branch / Treasury / Sub-Treasury } or \*b) tax liability is not in our Firm because the goods has been sold to M/s ..... and declaration Form No..... dated ..... has been received from him

Place..... Signature .....

Dated..... Status .....

\* strike off whichever is not applicable Form D[See sub-rule (1) of Rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]SR. No..... Duplicate (Certificate to be issued by the purchaser to seller) (To be filled by the office)

**1. Signature of the issuing Officer .....**

**2. Name of the issuing Officer .....**

**3. Seal of the issuing Officer .....**

**4. Date of issue .....**

**5. Name and address of the dealer to whom issued**

.....

**6. Registration Number under the Act or Uttar Pradesh Value**

Added Tax Act, 2008 (TIN) And ..... the date from which effective ..... (To be filled by the dealer)

**1. I,..... (Full name), do hereby certify that our said Firm is registered under the Act / Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ..... which is effective from .....**

**2. I further certify that the said firm has purchased/ received**

..... (name of the goods) worth Rs. .... from M/s ..... vide bill / sale invoice / tax invoice / challan number ..... dated ..... and on these goods ... \*a) tax rupees ..... has been paid by me vide Treasury Challan Number ..... Dated ..... In ..... { Name and address of the Bank / Branch / Treasury / Sub-Treasury } or \*b) tax liability is not in our Firm because the goods has been sold to M/s ..... and declaration Form No..... dated ..... has been received from him

Place..... Signature .....

Dated..... Status .....

\* strike off whichever is not applicable Form D[See sub-rule (1) of Rule 5 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]SR. No.....Original(Certificate to be issued by the purchaser to seller)(To be filled by the office)

**1. Signature of the issuing Officer .....**

**2. Name of the issuing Officer .....**

**3. Seal of the issuing Officer .....**

**4. Date of issue .....**

**5. Name and address of the dealer to whom issued**

.....

**6. Registration Number under the Act or Uttar Pradesh Value**

Added Tax Act, 2008 (TIN)And .....the date from which effective .....(To be filled by the dealer)

**1. I,..... (Full name), do hereby certify that our said Firm is registered under the Act / Uttar Pradesh Value Added Tax Act, 2008 and its registration number is ..... which is effective from .....**

**2. I further certify that the said firm has purchased/ received..... (name of the goods) worth Rs. .... from M/s ..... vide bill / sale invoice / tax invoice / challan number ..... dated..... and on these goods ...**

\*a) tax rupees ..... has been paid by me vide Treasury Challan Number ..... Dated ..... In ..... { Name and address of the Bank / Branch / Treasury / Sub-Treasury } or \*b) tax liability is not in our Firm because the goods has been sold to M/s ..... and declaration Form No..... dated ..... has been received from him

Place..... Signature .....

Dated..... Status .....

\* strike off whichever is not applicable Form 'E'[See sub-clause (b) of rule-7 of the Uttar Pradesh Tax on Entry of Goods into Local Areas Rules, 2008]Return of the turnover on which tax has been realised for the month of.....

1 Name of the manufacturer.....

2 Full Address.....

3 Name and status of the Person submitting the return (i.e. Proprietor Partner, Director etc.).....

4 Name of the commodity on which tax has been realised  
.....

5 Aggregate of the value of the goods supplied during the month  
Rs.....

6 Value of goods supplied on which no tax has been collected {with reason }  
Rs.....

7 Value of goods on which tax has been collected  
Rs.....

8 Amount of Tax Collected  
Rs.....

9 Amount of Tax deposited  
Rs.....

Challan No .....  
Dated .....  
Name of the Bank / Branch  
.....

Declaration I ....., being known as the ..... (Proprietor, Partner, Director etc.) of the Firm M/s. ....do hereby declare and verify that, to the best of my knowledge and belief the statements and figures given in this return and annexure are true and complete and nothing has been willfully omitted or wrongly stated.

Place..... Signature .....

Dated..... Status .....

Annexure Turnover for the month of .....

Sl.No.	Name and address of the dealer	Bill/ tax/sale invoice No.	Date	Value of goods (in rupees)	Tax realized	Number and date of bank draft
1	2	3	4	5	6	7

Aggregate of the value of goods and tax realised Enclosure

## 1. Treasury Challan

Signature .....Status .....