

# The U.P. Cattle Purchase Tax Act, 1976

UTTAR PRADESH

India

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### Act 36 of 1976

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The U.P. Cattle Purchase Tax Act, 1976 U.P. Act No. 36 of 1976 Statement of objects and reasons. - A number of cattle fairs and exhibitions are held in the State wherein mass transactions of sale of cattle are effected. With a view to creating additional resources for developmental activities it is considered necessary to levy a cattle purchase tax according to specified rates on every transaction of sale of cattle within the area of such cattle-fair or exhibition, as also within a radius of five kilometres of such area. This Bill is accordingly being introduced. [7th November, 1976] Received the assent of the Governor on November 17, 1976, Published in U.P. Gazette, (Extraordinary) dated 19th November, 1976. An Act to provide for the levy of a tax on the purchase of cattle in Uttar Pradesh It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows:-

## Chapter I Preliminary

### 1. Short title, extent and commencement.

(1) This Act may be called the Uttar Pradesh Cattle Purchase Tax Act, 1976. (2) It extends to the whole of Uttar Pradesh. (3) It shall come into force on such date as the State Government may, by notification, appoint in that behalf.

### 2. Definitions.

- In this Act- (1) "appellate authority" means the Cattle Tax Appellate Authority appointed under this Act; (2) "assessing authority" means the Cattle Tax Assessing Authority appointed under this Act; (3) "cattle" means a cow, buffalo, camel, elephant, horse, donkey, pony, goat, sheep or swine or the progeny of any of them, whether male or female, and of any age; (4) "cattle purchase tax" or "the tax" means the tax levied under this Act; (5) "collecting authority" means the Cattle Tax Collecting Authority appointed under this Act; (6) "market" means a fair or exhibition where mass

transactions of sale of cattle are settled, entered into or effected, held within such area and such period as may be prescribed;(7)"price" means the amount paid or payable by the purchaser as consideration for the purchase of cattle whether in cash or in kind, and when in kind its cash equivalent and in case of a transaction of pledge, also includes the amount secured by the pledge;(8)"purchaser" means a person purchasing cattle in a market, whether on his own behalf or on behalf of another, and includes a pawnee of a cattle pledged in a market;(9)"sale" means a transfer of ownership in exchange for a price, and includes a transaction of pledge, and the term "purchase" shall be construed correspondingly;(10)"seller" means a person selling cattle in the market, whether on his own behalf or on behalf of another.

## **Chapter II**

### **Imposition of the tax**

#### **3. Levy of tax on purchase of cattle.**

- On and from the date notified by the State Government in this behalf there shall be paid to the State Government by the purchaser in a market, a tax to be called Cattle Purchase Tax, on every transaction of sale of cattle at the rate given in the Schedule.Explanation. - A purchase made at any place within the radius of five kilometres of the place where a market is being held shall be deemed to be a purchase in the market.

#### **4. Exemption from other taxes.**

- No tax, cess, duty or other levy on the sale or purchase of cattle, under any other Uttar Pradesh Act shall be payable where in respect of transaction a tax is payable under this Act.

#### **5. Power of the State Government to exempt.**

- The State Government may, in the interest of the general public, by notification, exempt any purchaser or class of purchasers from the payment of the tax.

## **Chapter III**

### **Realisation of the tax and penalty**

#### **6. Appointment of authorities.**

- The State Government may by notification appoint for a particular area or a particular market any person, either by name or by designation-(a)a "Cattle Tax Assessing Authority" to perform the functions of assessing the tax and penalty and to perform any other function as may be prescribed;(b)a "Cattle Tax Appellate Authority" to hear and dispose of appeals provided for in this Act;(c)a "Cattle Tax Collecting Authority" to collect or realise the tax and penalty under this Act:Provided that the same Authority may be appointed for the same function in more than one area

or market or, more than one person may be appointed for the same functions in a particular area or market

## **7. Farming out of the right to collect the tax.**

(1)The State Government may lease the right to collect the tax in a market, to any person by public auction or by private negotiations, for a period not exceeding two years at any one time, on such terms and conditions as the State Government may deem fit.(2)In the case of lease under sub-section (1) the lessee and every person appointed by him as his agent for the purpose of collection of the tax shall be deemed to be a collecting authority appointed under this Act.

## **8. Security.**

(1)A person not in the service of the Government, appointed Collecting Authority under Section 6 shall be required to furnish security adequate to ensure the deposit in Government Treasury of the realisations made under this Act.(2)A lessee under sub-section (1) of Section 7 shall be required to furnish such security for due fulfilment of the terms and conditions of the lease as the State Government may direct.

## **9. Power of seizure of cattle.**

(1)In case of non-payment of the tax on demand, the Collecting Authority may seize the cattle and upon such seizure the cattle shall be produced before the assessing authority.(2)If the tax, together with penalty, if any, imposed, and expenses arising from such seizure is paid within 24 hours from the seizure, the cattle shall be released.(3)If the dues mentioned in sub-section (2) are not paid within the said period the assessing authority may sell the cattle and after deducting the tax, the penalty, if any, imposed and the expenses occasioned by such seizure and sale, refund the balance, if any, to the owner of the cattle:Provided that no tax under this Act shall be payable by the purchaser at such sale by the assessing authority.

## **10. Penalty for non-payment of the tax.**

- If a purchaser fails to pay the entire amount of the tax payable by him at the time of purchase or within the prescribed period, he shall be liable to pay in addition to the tax due, penalty as imposed by the assessing authority:Provided that no penalty shall be imposed without giving to the purchaser an opportunity of being heard:Provided further that the amount of the penalty shall not exceed five times the amount of the tax remaining unpaid.

## **11. Deposit in Treasury and penalty on default.**

- The Collecting Authority shall deposit all amount realised by him in the Government Treasury within three days of realisation failing which he shall be liable to pay, besides the amount so realised, a penalty imposed by the assessing authority:Provided that no penalty shall be imposed

without giving him an opportunity of being heard: Provided further that the amount of penalty shall not exceed the amount of money due from him.

## **12. Recovery as land revenue.**

- Any amount of the tax, penalty or other amount due under this Act, shall be recoverable as arrears of land revenue on a certificate of the assessing authority.

## **Chapter IV Appeals**

### **13. Appeals.**

(1) Any person aggrieved by an order assessing the tax, or imposing penalty under Section 10 or Section 11 may within thirty days of the order being communicated to him, appeal to the appellate authority in the prescribed manner: Provided that no such appeal shall be entertained unless it is accompanied by satisfactory proof of payment of not less than one-half of the tax assessed and penalty, if any, imposed on the person preferring the appeal. (2) The appellate authority may admit an appeal after the expiry of the period referred to in sub-section (1) if it is satisfied that there was sufficient cause for not preferring the appeal within that period. (3) The appellate authority shall, after affording the appellant an opportunity of being heard, pass such order in the appeal as it thinks fit and that order shall be final.

## **Chapter V Miscellaneous**

### **14. Power to enforce attendance, etc.**

- For the purposes of carrying out the provisions of this Act the assessing authority and the appellate authority shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908, while trying a suit in respect of-(a) enforcing attendance of any person and examining him on oath or affirmation; (b) compelling the production of any documents; (c) issuing commission for the examination of any witness or for local investigation or for examination of accounts; and (d) passing such interim orders as may be necessary in the ends of justice; and any proceeding before such authority under this Act shall be deemed to be a judicial proceeding for the purposes of Sections 193 and 228 of the Indian Penal Code.

### **15. Rectification of mistakes.**

- The assessing authority or the appellate authority may, at any time within one year from the date of assessment or disposal of appeal, rectify any mistake apparent on the face of the record of the assessment or appeal, as the case may be: Provided that no rectification having the effect of

enhancing the liability of the purchaser shall be made without allowing him an opportunity of being heard.

## 16. Bar to suits and proceedings.

- No suit shall lie in any court for the purpose of questioning any order made under this Act, and no prosecution, suit or other proceeding shall lie against any authority or the State Government for anything done in good faith under this Act.

## 17. Rules.

(1)The State Government may by notification make rules to carry out the purposes of this Act.(2)Without prejudice to the generality of the foregoing powers, such rules may provide for-(a)the delimitation of a market according to area and period;(b)the manner in which the tax shall be assessed, paid or collected;(c)the forms and registers to be maintained by the various authorities;(d)the manner of farming out under Section 7 the collection of tax;(e)the seizure, custody and release of cattle under Section 9;(f)the form and manner of appeal under Section 13 and the court-fee payable thereon;(g)the procedure to be followed by any officer or authority in the performance of functions under this Act;(h)the making of refunds of amounts realised in excess;(i)the information to be furnished to the assessing authority by a seller selling cattle in a market or by a person on whose land such market is held;(j)the forms and the manner of service of notices and orders;(k)any other matter which is to be, or may be prescribed.

## Schedule

(See Section 3)

Name of Cattle	Rate of the tax per head
	Rs.
1. Goat or Sheep (male or female)	3
2. Buffalo Calf (male)	5
3. Camel Calf (male or female)	5
4. Cow Calf (female)	5
5. Swine	5
6. Buffalo Calf (female)	10
7. Cow Calf (male)	10
8. Donkey (male or female)	10
9. Cow	15
10. Mule or pony (male or female)	15
11. Buffalo (male)	20
12. Horse or male	20

13. Camel (male or female)	25
14. Buffalo (female)	30
15. Bullock or Bull	30
16. Elephant (male or female)	50

Explanation. - A calf means a young of cattle of such age as may be prescribed.