

**Noti. No. 606 AS/Chi-U.-Anu-1—98-1623-96, dated March 17, 1998, published in the U.P. Gazette, Extra., Part I, Section (Ka), dated 17th March, 1998.**

Whereas, the State Government is satisfied that it is necessary so to do in the public interest with a view to encouraging and regulating the supply of sugarcane to, or its purchase by factories.

Now, therefore, in exercise of the powers under Section 14 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 (U.P. Act No. 9 of 1961), the Governor is pleased to remit, for the assessment year 1997-98, at the rate of one rupee per quintal, the sugarcane purchase tax payable by those factories which make the payment of cane price to the farmers within the time schedule prescribed under Government orders.

**Noti. No. 1002 AS/Chi-U.-Anu-1-98-1623-96, dated May 29, 1998, published in the U.P. Gazette, Extra., Part I, Section (Ka), dated 29th May, 1998.**

Whereas, the State Government is satisfied that it is necessary so to do in the public interest with a view to encouraging and regulating the supply of sugarcane to, or its purchase by factories.

Now, therefore, in exercise of the powers under sub-section (1) of Section 14 of the U.P. Sugarcane (Purchase Tax) Act, 1961 (U.P. Act No. 9 of 1961), 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 amendment in Government Notification No. 606 As/Chi-U.-Anu-1—98--1623-96, dated March 17, 1998.

#### AMENDMENT

In the aforesaid notification for the words the payment of cane price to the farmers within the time schedule prescribed under Government orders' the words and figures 'Eighty per cent payment of cane price to the farmers by May 31, 1998' shall be substituted.

### THE UTTAR PRADESH SUGARCANE (PURCHASE TAX) RULES, 1961

**Miscellaneous Notification No. 2537-S/XVIII-C—1509(1)-61, dated June 30, 1961**

In exercise of the powers conferred by Section 15 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 (U.P. Act No. IX of 1961), the Governor of Uttar Pradesh is pleased to make the following rules relating to assessment and collection of Purchase Tax and other matters.

#### CHAPTER I

**1. Short title and commencement.**—(i) These rules may be called the Uttar Pradesh Sugarcane (Purchase Tax) Rules, 1961.

(ii) These rules shall come into force at once.

**2. Definitions.**—In these rules unless there is anything repugnant in the subject or context :

(a) 'Act' means the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961;

- (b) 'Assessing Officer' means an officer so appointed or designated by the State Government under sub-section (7) of Section 3 of the Act for the purposes of assessment of tax and performing other functions assigned to him under the Act;
- (c) 'Collecting Authority' means an authority so appointed or designated by the State Government under sub-section (7) of Section 3 of the Act for the purposes of collection, of tax;
- (d) 'Form' means a form appended to these rule;
- (e) 'Licence' means a licence granted under the provisions of the Act;
- (f) the term 'Khandsari Officer' shall have the same meaning as assigned to it under the U.P. Khandsari Sugar Manufacturers' Licensing Order, 1960, and includes an Additional Khandsari Officer;
- <sup>1</sup>(g) "Khandsari Inspector" means a person appointed as Khandsari Inspector by the Sugar Commissioner;
- (h) "Meerut type bel" means a set of open pans comprising up to three pans commonly used for boiling juice of sugarcane and capable of handling of juice from sixty quintals or less of sugarcane per day; and
- (i) "Rohilkhand type bel" means a set of open pans comprising up to five pans commonly used for boiling of juice sugarcane and capable of handling juice from hundred and twenty quintals or less of sugarcane per day.]

#### CHAPTER II

#### <sup>2</sup>[Rules relating to factories for payment of purchase tax up to the crushing season 1971-72]

**3. Maintenance of accounts.**—The owner of a factory shall maintain in Form I a correct day-to-day account of the cane purchased by the factory.

**4. Payment of purchase tax.**—Within a fortnight of the close of each month up to the 31st of March in an assessment year, the owner of a factory shall pay into the Government treasury 50 per cent of the amount due as purchase tax under the Act on the quantity of sugarcane purchased during such month. The balance 50 per cent of the purchase tax amount outstanding for payment shall be paid in equal monthly instalments beginning from the 15th of May and ending on the 15th of September the same year. The full amount of tax due on the purchase of sugarcane made during the month of April and onwards in any assessment year shall, in addition to the instalments hereinbefore mentioned, also be paid by the 15th day of the month next following such purchase.

**5. Return of cane and tax.**—(1) The owner of factory shall submit to the Assessing Officer before the eighteenth day of each calendar

1. Added by Noti. No. 6327-S/XVIII-C-1600-63, dated 6-9-1965.

2. Subs. by Noti. No. 362—S/18/5—1500-72, dated January 17, 1972.

month, a return in Form II showing the quantity of cane purchased by the factory during the preceding month and the amount of tax due under the Act and deposited by him under Rule 4 in respect of that cane, together with the treasury receipt indicating the deposit.

(2) The owner of the factory shall also send, before the date mentioned in sub-rule (1), a copy of each of the relevant return referred to therein to the Cane Commissioner, the Collecting Authority, if he is a person other than the Cane Commissioner and to such other officer, if any, as the Cane Commissioner may specify in this behalf.

**6. Scrutiny of return.**—(1) The Assessing Officer, shall on receipt of a return submitted to him under Rule 5 ascertain that the amount of tax has been correctly stated.

(2) If the Assessing Officer finds that the tax has not been correctly stated, he shall, after giving the owner of the factory a reasonable opportunity of being heard, by order, assess and determine the correct amount of the tax and inform the owner of such factory of the amount so determined.

(3) On receipt of the information referred to in sub-rule (2) the owner of the factory shall deposit within a period of one week the amount found due in the Government treasury and inform the Assessing Officer accordingly.

**7. Report of the tax due.**—Before the last day of each calendar month, the Assessing Officer shall send to the Collecting Authority, a statement in respect of the preceding month in Form III showing the name of the factory, the amount due on account of tax, the amount paid and the balance remaining unpaid.

**8.** (1) The amount of interest due on the arrears of tax under sub-section (3) of Section 3 of the Act, shall be payable on the first day of the month next following the month in respect of which interest is due.

(2) Where any tax or interest payable under the Act remains unpaid for a period exceeding fifteen days beyond the date mentioned in Rule 4 or sub-rule (1), as the case may be, for the payment thereof, the owner of the factory shall, in addition to the amount due as tax and interest thereon, pay a penalty which for the first two months shall be calculated at the rate of 1 per cent, for the next two months at the rate of 4 per cent and for the further two months at the rate of 6 per cent on the total sums payable. Thereafter penalty at a higher rate not exceeding 10 per cent as may be fixed by the Assessing Officer shall be payable by the owner of the factory in addition to the arrears of tax and interest.

<sup>1</sup>[(3) Where an Assessing Officer imposes a penalty under sub-section (4) of that section, he shall, as soon as may be, after such imposition send an intimation to the person liable to pay the same.]

**9. Notice of demand.**—(1) The Collecting Authority may serve or cause to be served upon the owner of a factory a notice of demand in Form IV requiring such owner to deposit in a Government Treasury, within a

1. Subs. by Notl. No. 1355-S/XVIII-C-1643-68, dated 17-8-1968.

period to be specified in the notice, the arrears of tax with interest thereon due under the provisions of the Act together with the amount of penalty, if any, imposed under sub-section (4) of Section 3 of the Act and to forward the treasury receipt to the Authority issuing the notice.

(2) Without prejudice to the generality of the provisions of sub-section (8) of Section 3 of the Act, where any arrears of tax, interest or penalty remain unpaid on October 1 in any year the Collecting Authority shall straightway take steps to recover the arrears as an arrear of land revenue.

**10. Form of certificate.**—The certificate to be forwarded by the Collecting Authority to the Collector under sub-section (8) of Section 3 of the Act shall be in duplicate and in Form V and shall specify the amount of arrears of tax and interest together with the amount of penalty, if any, imposed under sub-section (4) of Section 3 of the Act.

**11. Collection of further information and statistics.**—The Assessing Officer or the Collecting Authority may collect such other information and call for such other statements and returns from the owner of a factory as may be necessary for carrying out the purposes of the Act and these rules.

#### CHAPTER II-A<sup>1</sup>

##### Rules relating to Factories for Payment of Purchase Tax upto the Crushing Season, 1971-72

**11-A.** In this Chapter the words 'sum specified' shall mean the sum specified under sub-section (2), sub-section (3) or sub-section (4), as the case may be, of Section 3-A of the Act.

**11-B.** The owner of the factory shall—

- (i) maintain in Form I, a correct day to day account of cane purchased by the Factory;
- (ii) submit to the assessing authority before the seventh day of each calendar month, a return in Form II, showing the quantity of cane purchased by the factory during the preceding month and the amount of purchase tax due on this cause under the Act.

**11-C.** The assessing authority shall specify under sub-section (2) of Section 3-A of the Act, the provisional rate of payment of purchase tax to be paid per bag of one quintal of sugar by multiplying the rate of purchase tax per quintal of cane by the quotient of the total sugarcane purchased by the factory during the last preceding crushing season divided by the number of sugar bags of one quintal produced.

**11-D.** The certificate to be forwarded by the collecting authority to the Collector under sub-section (8) of Section 3 of the Act shall be in duplicate and in Form V and shall specify the amount of arrears of tax and penalty, if any, imposed under sub-section 5(b) of Section 3-A of the Act.

1. Added by Notl. No. 362-S/XVIII-5-1500-72, dated January 17-1972.

**11-E.** Every owner of a factory shall intimate to the assessing authority before the beginning of a crushing season of the place within the district in which the factory is located, where the purchase tax shall be paid by him and such place shall not be modified during the crushing season. He shall send a copy of such intimation to the Cane Commissioner.

**11-F.** The owner of a factory shall intimate, after the enforcement of this chapter to the assessing authority the place of storage of such sugar for approval by the said authority. He shall for this purpose inform assessing authority of the location, storage capacity, the ownership of the godown or the storage place and the security arrangements made, the person in whose custody the bags will be kept and any other information that the said authority may call for. Any transfer of sugar from one godown to another shall be intimated to the assessing authority as in Form No. XX.

**11-G.** (1) The owner of every factory shall maintain a separate Personal Ledger Account of purchase tax (hereinafter referred to as P.L.A.) in Form No. XVII.

(2) Even such owner shall inform the assessing authority before October 15 of each year that a P.L.A. has been opened sending a copy of the intimation to the Cane Commissioner (In case of crushing Season 1971-72, such intimation shall be sent within fifteen days of the commencement of this chapter.)

(3) The Cane Commissioner may allot an individual number for the P.L.A. of each factory in the State.

<sup>1</sup>[(4) The pages of the book in which P.L.A. is maintained shall be serially numbered (original, duplicate and triplicate copies bearing the same number) and each book before use shall be got signed by a person nominated by the assessing authority for this purpose.

The owner of the factory shall within seven days of the expiry of the month to which it relates shall send the original copy to the assessing authority and the duplicate copy to the Cane Commissioner, Uttar Pradesh and the triplicate copy shall be maintained by such owner as the office copy.]

**11-H.** The deposits of sum specified into treasury or in the State Bank shall be made through challans and the P.L.A. shall indicate the number and date of the challans. The challans shall be filled in quadruplicate, two copies being retained by the treasury or the State Bank, as the case may be, and the two copies shall be returned to the factory.

**11-I.** Every owner of a factory shall, prior to the removal of any bag of sugar outside the factory premises or approved place of storage, make entry in the P.L.A. that a sum equal to the sum specified on such bag has been deposited in cash.

**11-J.** (1) The owner of a factory may, before the commencement of a crushing season (in the crushing season 1971-72, within three weeks of the commencement of this chapter) apply to the assessing authority for permission to keep a balance in the P.L.A. to cover intended removal of

1. Subs. by Notif. No. 896-S/18(5)—1739-72, dated 20-2-1973.

sugar bags outside the factory premises or approved place of storage. The assessing authority may grant the above said permission, keeping in view the past record and performance of that factory in matters of payment of purchase tax.

(2) If the owner of the factory to whom the permission has been granted under sub-rule (1) contravenes any provision of the Act and these rules, the assessing authority, after hearing the owner of the factory withdraw such permission.

(3) The owner of a factory to whom permission under sub-rule (1) has been granted that periodically credit entries in the P.L.A. after making cash payment into the treasury under proper head of account so as to keep a balance in such account sufficient to cover the sum specified due on bags of sugar intended to be removed at any time. The deposits would be in the same manner as provided in Rule 11-H.

(4) Every owner of a factory to whom the permission under sub-rule (1) has been granted shall make a debit entry in the P.L.A. prior to the removal of any bag outside the factory premises or approved place of storage equal to sum specified on such bag.

(5) If any bag is removed without a debit entry required under sub-rule (4) it shall be treated as having been removed without payment of purchase tax and the assessing authority may, in addition to taking any other action, withdraw the permission granted under sub-rule (1):

Provided that the assessing authority on request of the owner may allow in respect of clearance of such small quantities of samples as may be approved by him and clearly marked as such in the Gate Pass, to pay the tax on all such samples cleared during a month by a single debit entry in the P.L.A. on the last working day of the month.

**11-K.** (1) Where the owner of a factory does not seek permission under Rule 11-J, or such permission is refused or withdrawn, he—

- (i) shall before removing any sugar bag, deposit in the treasury under the proper head of account, a sum equal to the sum specified for the number of bags he wants to remove, and
- (ii) shall show the receipted treasury challans to an officer nominated by the assessing authority who shall sign the Gate Pass in token of his verifying the deposits of the said sum towards the purchase tax.

(2) The Gate Pass duly signed under Cl. (i) of sub-rule (1) shall allow clearance of only that much sugar bags, the sum specified regarding which does not exceed the deposit made in the treasury.

**11-L. Gate Pass.**—(1) All removals of purchase tax goods from a factory for home consumption on payment of tax or for transport under bond and also all clearance for export shall be covered by a Gate Pass in Form No. XVIII.

<sup>1</sup>[(2) The book of Gate Pass shall bear a printed number running for the whole of the year beginning on 1st of October or such other date as

1. Subs. by Notif. No. 896-S/18(5)—1739-72, dated 20-2-1973.

may be approved by the assessing authority. Name and address of the owner of the factory shall either be printed or stamped on such Gate Pass in order to make it authentic.

(2) (a) The book of Gate Pass shall bear the following certificate from such authority, as may be nominated by the assessing authority in this behalf.

"Certified that this book of Gate Pass has been issued for use.

(Signature of the authority nominated)

(3) The Gate Pass shall be written out in triplicate with indelible pencil using double-sided carbons. Care shall be exercised by the assessee to see that the Gate Passes issued by them do not contain any mutilations, overwriting, crossings and erasures.

<sup>1</sup>[(4) The Gate passes shall be signed by owner of a factory or by his agent duly authorised by him in writing after the particulars of a consignment have been written on it but before the consignment leaves the factory premises.

The owner of a factory or other person having control over the affairs of the factory, shall, before the commencement of the crushing season, intimate to the assessing authority the names and addresses of such authorised agents and no change shall thereafter be made therein without the prior permission of the assessing authority.]

(5) The sum specified and the sum paid by the assessee on each consignment shall be shown on Gate Pass.

(6) The owner of a factory may also make out with the prior approval of the assessing authority extra copies of Gate Pass for his own use, clearly marked :

**"Extra copy not for covering clearance"**

(7) Where the assessee has removed sugar and retained them to further use in his factory he shall maintain an account in Form No. XIV.

(8) Where permission under sub-rule (1) of Rule 11-J has been granted the owner of the factory shall show on the reverse side of each copy of Gate Pass meant for submission to the assessing authority under Rule 11-M the following information relating to P.L.A. :

(i) Opening balance before the particular consignment leaves the factory;

(ii) Debit made on account of consignment sent through Gate Pass;

(iii) Closing Balance.

**11-M. Report to the assessing authority.**—(1) (i) The owner of a factory shall send by hand or by post to the assessing authority a monthly return in quadruplicate, within seven days after the close of each month in Form No. XX. If in a period for which the assessee has to submit his monthly return, there is no stock in balance, nor any production and removal of taxable sugar bags, the assessee shall file with the assessing authority a NIL return.

1. Subs. by Notl. No. 896-S/18(5)—1739-72, dated 20-2-1973.

(ii) The return shall be accompanied by the following documents—

(a) Duplicate copy of each of the Gate Passes issued during the month;

(b) Receipted Treasury Challan on each deposits towards purchase tax paid during the month/period either in a treasury or in the State Bank of India.

(2) On receipt of the abovementioned monthly return the assessing authority shall verify or cause to be verified the particulars recorded therein. If it is found that the tax has not been correctly stated in the return referred to above, the assessing authority shall after giving the owner of the factory the reasonable opportunity of being heard by order assess and determine the correct amount of the tax and direct the owner of the factory to deposit the same within three days and furnish the Treasury Receipt thereon.

**11-N. Daily Stock Account.**—Every owner of the factory shall maintain a stock account in Form No. XX and shall enter in such account daily the weight, description and rating of all sugar bags which are—

(a) manufactured;

(b) deposited in the storeroom or other place of storage approved by assessing authority;

(c) removed, after payment of provisional rate of purchase tax from such store-room or other place of storage approved by the assessing authority or from the premises of the factory;

(d) removed to one approved place of storage from another such place.

Udyog Vibhag Notification No. 1811-S/XVIII-C—2042-61, dated March 26, 1962.

In exercise of the powers under Section 15 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 (U.P. Act no. IX of 1961), the Governor of Uttar Pradesh is pleased to make the following rules in continuation of the rules already issued with notification No. 2537-S/XVIII-C—1509-(i)-61, dated June 30, 1961.

**CHAPTER III**

**Rules relating to units**

<sup>1</sup>[12. **Maintenance of accounts.**—The owner of a unit shall maintain in Form VI a correct and day-to-day account of the cane purchased by the owner of the unit.]

<sup>2</sup>[13. **Payment of purchase tax.**—The amount due as tax on the quantity of sugarcane purchased by the owner of a unit, shall, except as provided under Rule 13-A, be deposited by such owner in the Government Treasury on or before the seventh day of the month next following.]

1. Subs. vide Notl. No. 6327-S/XVIII-C—1600-63, dated September 6, 1965, published in the Gazette, dated September 11, 1965.

2. Subs. vide Notl. No. 6327-S/XVIII-C—1600-63, dated September 6, 1965, published in the Gazette, dated September 11, 1965.

**1[13-A. Payment of tax by owner exercising option.**—(1) The option referred to in proviso to sub-section (1) of Section 3 of the Act (hereinafter called [the option]) shall be exercised by the owner of a unit by way of declaration in Form XIII, which shall be sent under a registered cover to the Sugar Commissioner, the Assistant Sugar Commissioner and the Assessing Officer so as to reach them 15 days before the start of the unit. In such declaration the owner shall specify the date from which he decides to start the working of his unit :

Provided that where the owner decides to start the working of his unit from any date earlier than the date specified under this sub-rule he shall, before he starts the working of his unit, give intimation to this effect, in writing and under registered cover at least one week before the date from which he decides to start the working of his unit to the Sugar Commissioner, the Assistant Sugar Commissioner and the Assessing Officer :

Provided further that where the owner decides to start the working of his unit from any date subsequent to the date specified under this sub-rule, he shall give an intimation to this effect, in writing and under registered cover to the Sugar Commissioner, the Assistant Sugar Commissioner and the Assessing Officer, at least one week before the date specified.

(1-A) The owner of a unit shall give an intimation in writing of the date on which he decides to close the working of the unit. It shall be given under registered cover at least one week before such date to the Sugar Commissioner, Assistant Sugar Commissioner and the Assessing Officer:

Provided further that where the owner decides to close the working of his unit from any date subsequent to the date specified under sub-rule (1-A), he shall give an intimation to this effect, in writing and under registered cover to the Sugar Commissioner, the Assistant Sugar Commissioner and the Assessing Officer, at least one week before the date specified.

(2) Where the owner of a unit exercises the option, the quantity of sugarcane on the purchase of which he shall be liable to pay the tax shall be assumed on monthly basis according to specifications laid down to Schedule I :

Provided firstly that in the first month of the working of the unit in any assessment year the quantity of sugarcane for the purpose of payment of tax shall be assumed from the date specified in declaration made under sub-rule (1) or changed under the first or the second proviso to that sub-rule, as the case may be :

Provided secondly that in the last month of the working of the unit in any assessment year, the quantity of sugarcane for the purpose of payment of tax shall be assumed upto the date which is intimated by the owner of a unit under sub-rule (1-A), or changed under the first or the

1. Substituted by U.P. Sugarcane, Purchase Tax, (Ninth Amendment) Rule, 1982 (w.e.f. 1-4-1982).

second proviso to that sub-rule, as the case may be; and further that if the owner of a unit is found to have closed his unit after the specified or changed date under sub-rule (1-A), the quantity of sugarcane for the purpose of payment of tax shall be assumed for the whole of such month :

Provided thirdly that where the owner of a unit is found to have started the working of the unit before the date specified or changed under sub-rule (1) the quantity of sugarcane for the purpose of payment of tax shall be assumed for the whole of such month.

*Explanation I.*—The quantity of sugarcane for the purpose of payment of tax, for a part of any month, shall be proportionately assumed according to the specifications laid down in Schedule I.

*Explanation II.*—For the purposes of payment of tax in respect of a unit, the owner of which exercises option a month shall be deemed to be of thirty days.

(3) The owner of a unit exercising option shall pay the tax by the twenty-fifth day of the month immediately preceding the month for which the tax is due.

(4) The owner of a unit exercising option shall, at least one week before the closure of the unit for the assessment year, obtain from the Assessing Officer a certificate of clearance of the purchase tax in Form XIV and forward one copy each thereof to the Collecting Authority and the Secretary of the Cane Development Council concerned].

**1[14. Return of cane and purchase tax.**—(1) The owner of a unit, other than a owner exercising option, shall submit to the Assessing Officer before the twelfth day of each calendar month a return in Form VII showing the quantity of sugarcane purchased by him during preceding month, the amount of tax due and the amount of tax deposited by him under Rule 13 in respect of such sugarcane with the treasury receipt indicating the deposit.

(2) The owner of a unit exercising option shall submit to Assessing Officer, within three days of the deposit of the amount of tax, a return in Form VII-A showing the amount deposited by him and the month for which it is paid together with the treasury receipt indicating the deposit.

(3) The owner of a unit shall also send a copy of return in Form VII or VII-A before the date mentioned in sub-rule (2) as the case may be, to the Collecting Authority and another copy thereof to such other officer as the Sugar Commissioner may specify in this behalf.]

**2[15. Examination of return.**—(1) (a) The Assessing Officer shall on receipt of return submitted to him under sub-rule (1) of Rule 14, examine the same and after giving the owner of the unit a reasonable opportunity of being heard, by order, assess the correct amount of tax payable. One copy each of such order shall be sent to the owner of the

1. Subs. vide Notification No. 6327-S/XVIII-C-1600-63, dated September 6, 1965, published in the Gazette, dated September 11, 1965.  
2. Subs. vide Notification No. 6327-S/XVII-C-1600-63, dated September 6, 1965, published in the Gazette, dated September 11, 1965.

unit, the Collecting Authority and Secretary of the Cane Development Council concerned.

(b) Where the owner of a unit, other than a owner exercising option, fails to submit the return in accordance with the provisions of sub-rule (1) the Assessing Officer shall, after making such enquiry as he deems necessary, and giving to such owner a reasonable opportunity of being heard, assess the correct amount of tax payable.

(2) If the Assessing Officer finds that the tax has not been correctly stated in the return in Form VII-A, he shall send an intimation to the owner of the unit of the correct amount of tax payable by such owner direct him to pay the balance thereof, if any, within seven days of the receipt of such order. A copy of such order shall be endorsed to the Collecting Authority and another copy thereof to the Secretary of the Cane Development Council concerned.

(3) The owner of a unit, within a week from the receipt of the copy of the order or intimation under sub-rule (1) or sub-rule (2), as the case may be, shall deposit in the Government Treasury the amount of the tax or balance thereof together with the interest or penalty, if any, and inform the Assessing Officer accordingly forwarding to him at the same time a copy of the treasury receipt indicating the deposit.]

<sup>1</sup>[16. Report of the tax due.—By the last day of each calendar month the Assessing Officer shall send to the collecting authority a statement in Form VIII or VIII-A, as the case may be, in respect of all the units within his jurisdiction showing the name of each unit, the amount of tax and interest due and paid and the balance, if any, remaining unpaid in respect of the month immediately preceding together with connected treasury chalang.]

<sup>2</sup>[17. Imposition of penalty.—The amount of interest due on the arrears of tax under sub-section (3) of Section 3 of the Act shall be payable on the first day of the calendar month next following the calendar month in respect of which such interest is due. A treasury chalan of the amount deposited shall be forwarded to the Assessing Officer along with Form VII or VII-A, as the case may be.

(2) Where any tax payable under the Act or interest thereon or both remained unpaid for any period exceeding fifteen days beyond the date prescribed for payment under these rules, the person liable to pay the same shall, in addition to the amount due as tax or interest or both pay by way of penalty, a further sum at the rate mentioned below :

(a) 5 per cent of the total sum payable, if the period of default does not exceed three months;

(b) 8 per cent of the total sum payable, if the period of default exceeds 3 months but does not exceed six months;

1. Subs. vide Notification No. 6327-S/XVIII-C—1960-63, dated September 6, 1965, published in Gazette, dated September 11, 1965.

2. Subs. vide Notification No. 6327-S/XVIII-C—1960-63, dated September 6, 1965, published in Gazette, dated September 11, 1965.

(c) any such rate which is more than 8 per cent and not more than 10 per cent of the total sum payable, as may be fixed by the Collecting Authority if the period of default exceeds six months;

**18. Notice of demand.**—The Collecting Authority may serve or cause to be served upon the owner of a unit a notice of demand in Form IX requiring such owner to deposit, in a Government Treasury, within a period to be specified in the notice, the arrears of tax with interest thereon due under the provisions of the Act together with amount of penalty, if any, imposed under sub-section (4) of Section 3 of the Act and to forward the Treasury receipt to the authority issuing the notice.

**19. Form of certificate.**—The certificate to be forwarded by the Collecting Authority to the Collector under sub-section (8) of Section 3 of the Act shall be in duplicate and to Form X and shall specify the amount of arrears of tax and interest together with the amount of penalty, if any, imposed under sub-section (4) of Section 3 of the Act.

<sup>1</sup>[20. Grant or renewal of the licence to units manufacturing Gur or Rab.—(1) An application for the grant or renewal of licence under Section 4 of the Act shall be made to the Sugar Commissioner in Form XI by such date as is prescribed in Schedule II. Such application shall be accompanied with the fee, including late fee, if any, prescribed in Schedule II and in the case of renewal of a licence the application shall also be accompanied by the licence sought to be renewed.

(2) A licence granted or renewed under Section 4 of the Act shall be in Form XII and be subject to the conditions laid down therein.

(3) Without prejudice to his powers under the Act or these rules the Sugar Commissioner may fix and specify in the licence limits with regard to the following matters :

(a) number of working hours per day;

(b) maximum quantity of cane which may be crushed by the licensee in the assessment year.

(4) Where the number of working hours per day are fixed in respect of a power-crusher, the licensee shall, at least three days before he starts the working of the power-crusher, intimate to the Khandsari Inspector, Khandsari Officer and the Sugar Commissioner the specific hours during which the unit shall work each day in the assessment year. No change in the specified hours of working shall be made without previous intimation to the Khandsari Inspector, Khandsari Officer and the Sugar Commissioner.]

<sup>2</sup>[20-A. Compensation of deficiency in Licence fee.—Where application for grant or renewal of Licence for the Licensing year 1974-75 has been made before the date of the commencement of the Uttar Pradesh Sugarcane (Purchase Tax) (First Amendment) Rules, 1974, the deficiency in the licence fee may be made good before August 31, 1974.]

**21. Collection of further information and statistics.**—The Assessing Officer or the Collecting Authority may collect such other

1. Ins. by Notif. No. 4378-S/XVIII-(5)—1627-74, dated 19-8-1974.

2. Ins. by Notif. No. 4378-S/XVIII-(5)—1627-74, dated 19-8-1974.

information and call for such other statement and returns from the owner of a unit as may be necessary for carrying out the purposes of the Act and these rules.

<sup>1</sup>[22. **Issue of duplicate licence.**—If a licence granted or renewal is defaced, lost or destroyed, the Sugar Commissioner or any officer to whom the Sugar Commissioner delegates his powers under sub-section (3-a) of Section 4 of the Act, may issue a duplicate copy thereof on an application accompanied by a treasury challan for rupees five for each licence.]

<sup>2</sup>[23. **Sealing of units.**—(1) Where a unit is sealed under sub-section (1) of Section 7 of the Act, the seal shall be put on such parts of the implements used in the unit, as may prevent the use of the implements so sealed or incapacitate the operation of the unit without the removal of the same.

(2) The Sugar Commissioner or the officer sealing the unit shall, as soon as he seals the unit, prepare on the spot, a statement in Form XV in quadruplicate. One copy of each of such statement shall be kept in the offices of the Sugar Commissioner, Khandsari Officer and Khandsari Inspector. A copy of such statement shall be furnished to the owner of unit and a receipt in respect thereof shall be obtained from him.

(3) The officer to whom the Sugar Commissioner delegates his power of putting a seal under sub-section (1) of Section 7 of the Act, shall, maintain a regular account of the units sealed by him and prepare a fortnightly statement in respect thereof in Form XVI. Such Officer shall send a copy of the fortnightly statement to the Sugar Commissioner within three days from the closure of every fortnight.

**24. Appeals.**—(1) An appeal under sub-section (5) of Section 3 of the Act in the case of a unit shall be prepared by presenting a memorandum of appeal in duplicate to the Sugar Commissioner or such officer as may be appointed by the State Government in this behalf.

(2) The memorandum of appeal shall contain—

- (a) the name and address of the appellant;
- (b) the grounds of appeal;
- (c) the relief prayed for;
- (d) the date of intimation to him of the order of demand appealed against; and
- (e) the total quantity of the cane grown by the appellant in his own farm crushed during the month in respect of the order of demand for which the appeal is preferred.

(3) The memorandum of appeal shall be accompanied by an attested copy of the order of assessment or imposing penalty or a notice of demand of interest if any.

1. Added vide Notification No. 6327-S/XVII-C—1600-63 dated September 6, 1965, published in Gazette, dated September 11, 1965.
2. Added vide Notification No. 6327-S/XVII-C—1600-63 dated September 6, 1965, published in Gazette, dated September 11, 1965.

FORM I  
(Rule 3)

Name of the factory.....

Quantity of cane purchased by the factory (maunds)

Date

Carts

Lorries

Trams

Rail

Others

Total

Dated.....

Signature of the owner of the factory.

FORM II  
(Rule 5)

Name of the factory.....  
Return for the month of.....19.....

(1)	(2)	(3)	(4)	(5)	(6)
Quantity of cane which is purchased by the factory during the month of..... (month)	Amount of purchase tax due on the quantity of cane shown in Column 1	Amount deposited into the treasury against Column 2 with no. and date of the treasury challan	Balance to be paid against column 2 (difference of Columns 2 and 3)	Amount with no. and date of recovery challan deposited against the arrears of a previous period or for any other assessment year (give details of arrears)	Total of Columns 3 and 5

Signature of owner of factory.

Note.—This statement is to be submitted by the 18th day of each month to—

- (1) The Assessing Officer.
- (2) The Cane Commissioner, Uttar Pradesh, Lucknow.
- (3) The Collecting Authority.
- (4) Such other officer as Cane Commissioner may specify in writing.

FORM III  
(Rule 7)

Statement showing the amount of purchase tax dues paid and balance during the month of.....for the district of.....

Name of the factory	Amount of purchase tax out-standing at the beginning of the month		Amount of purchase tax realised during the month		Balance		Remarks				
	Previous years (year-wise) details	Current years (month-wise) details	Previous years (year-wise) details	Current year (month-wise) details	Total	Current year (month-wise) details					
	Column 2 and 3	Column 4	Column 5 and 7	Column 6	Column 8	Column 9	Column 10 and 11				
1	2	3	4	5	6	7	8	9	10	11	12

No.....date.....  
Forwarded to the collecting Authority

Office of the Assessing officer.....  
Signature.....  
Assessing Officer.



FORM IV  
(Rule 9)

Notice of Demand [Under Rule 9 of the Uttar Pradesh Sugarcane (Purchase Tax) Rules, 1961]

Sr. .... the owner of the ..... is hereby required to deposit, within a period of ..... the following sums towards arrears of purchase tax, etc., in a Government treasury and forward the treasury challan to the undersigned :

- (1) Arrears of purchase tax for the period Rs.....
- (2) Interest..... Rs.....
- (3) Penalty imposed under sub-section (4) of Sec. 3 of the Act Rs.....

Total Rs.....

**Note.**—In the event of non-compliance with this notice the amount or part thereof remaining unpaid shall be recovered as arrears of land revenue.

Dated.....

Collecting Authority.

[Form

Form]

FORM V  
(Rule 10)

Office of the collecting authority, Uttar Pradesh

No.....dated Lucknow.....19.....

CERTIFICATE

[Under sub-section (8) of Sec. 3 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961]

CERTIFIED that the following amount is due from the owner of.....as arrears of purchase tax, etc., for the period.....

Purchase Tax.....Rs.....  
 Interest.....Rs.....  
 Penalty.....Rs.....  
 Total.....

(In words) Rupees.....  
 Forwarded to the Collector.....for necessary action  
 Collecting Authority.

To be filed by the Collector :

- (i) Total amount recovered.....Rs.....
- (ii) Balance, if any, to be recovered.....Rs.....
- (iii) Date of recovery.....Rs.....
- (iv) Number, and date of Treasury Challan depositing the money.....

OFFICE OF THE COLLECTOR

No.....Dated.....

Forwarded to the Collecting Authority.

Collector.

FORM VI  
(Rule 12)

Name of the unit.....  
 Licence No.....  
 Location of the unit.....  
 District.....

Serial No.	Date	Name of the Grower with full address	Name of the village from which cane purchased	Purchl no. or serial no. in the register of daily cane purchases	Quantity of cane purchased (in quintals)			Remarks	
					Gross weight of the cart/truck	Tare weight of the cart/truck	Net weight of the cane		
1	2	3	4	5	6	7	8	9	10

Total for the date

Signature of the owner.

Dated.....

N.B.—Account for each date should be finally closed before opening account for the next date.

FORM VII  
(Rule 14 and 17)

Name of the unit.....  
 Number of the Licence.....  
 Return for period.....

Quantity of cane purchased during the period mentioned above	Amount of tax due on the cane shown in Column 1	Amount deposited into the treasury against the amount shown in Column 2 of the treasury challan	Balance to be paid against the amount shown in Column 2	Reasons for balance against the areas of previous period or for any other reason (give details of arrears)	Amount with number and date of treasury challan deposited against the areas of	Total Columns 3 and 6	Amount of Interest				
							Due	Paid	Balance	No. and date of treasury challan indicating the deposit	
1	2	3	4	5	6	7	8	9	10	11	12

I/We declare that to the best of my/our information and belief the above information is correct and complete.

Signature of the owner.

Notes.—This statement is to be submitted to—

- (1) The Assessing Officer
- (2) Collecting Authority.
- (3) Such other officer as the Sugar Commissioner may specify in this behalf.

FORM VII-A  
[Rule 14(2) and (17)]

Name of the unit.....  
 No. of the licence.....  
 No. of power-crushers..... Size of each power-crushers.....  
 Season..... Type of bel used.....  
 No. of bels used..... Returns for the calendar month.....

Month for which tax due	Quantity of cane assumed as per Schedule I (in qts.)	Amount of tax due in treasury against the amount mentioned in Col. 3	Amount deposited in treasury against the amount mentioned in Col. 3	No. and date of treasury challan with name of treasury in which deposited	Reasons for balance deposited against any previous instalments (give detail of arrears)	Amount of interest (On arrears of tax)			Remarks		
						Amount with no. and date of treasury challan deposited against any previous instalments (give detail of arrears)	Due	Paid		Balance	
1	2	3	4	5	7	8	9	10	11	12	13

I/We declare that to the best of my/our Information, above entries are correct and complete.

Dated.....  
 Enclosure.....  
 No. of treasury challan.....  
 Signature of the owner.

Notes.—This statement is to be submitted to—

- (1) The Assessing Officer
- (2) Collecting Authority, Uttar Pradesh.
- (3) Such other officer as the Sugar Commissioner may specify in this behalf.

FORM VIII  
(Rule 16)

Statement showing the amount of tax and interest due, paid and balance during the month of.....for the article.....in respect of units the owners of which exercise option .....

Name of the unit	Amount outstanding at the beginning of the month		Total (Columns 2 and 3)	Quantity of cane as per Schedule I (in quintals)	Amount of tax due for the month of
	Previous season	Current season			
1	2	3	4	5	6

Amount of tax realised during the month..... (Current season)

Amount	Name of treasury into which deposited with no. and date of challan	Amount	Name of the treasury into which deposited with no. and date of challan	Total (Columns 7 and 9)
7	8	9	10	11

Amount of tax realised to date			Balance			Amount of interest				
Previous season (season-wise details)	Current season	Total	Current season	Previous season (season-wise details)	Total	Due during the month	Paid during the month	Balance during the month		
12	13	14	15	16	17	18	19	20	21	22

FORM VIII-A  
(Rule 16)Statement showing the amount of tax and Interest due, paid and balance during the month of.....for the  
circle.....district.....

Serial No.	Name of the unit with address	Licence No.	Amount of tax outstanding at the beginning of the month		
			Previous season	Current season (season- wise details)	Total (Columns 4 and 5)
1	2	3	4	5	6

Amount of tax due	Amount of tax realised		During the month	
	Previous season (season wise details)		Current season	
For the preceding month	To date (up to date of preceding month)	Amount deposited with number and date of challan	Amount deposited with number and date of challan	Name of Treasury into which deposited
7	8	9	10	11
				12

Total (Columns 9 and 11)	Amount of tax realized to date			Balance	
	Previous season (season-wise details)	Current season	Total	Previous (season-wise details)	Current season Total (Columns 17 and 18)
13	14	15	16	17	18
					19

FORM VIII-A (Concluded)  
(Rule 16)

In respect of the preceding month	Due date	Amount of interest	Paid during the month	Paid to date	Date of—		Remarks
					Balance	Start	
20	21	22	23	24	25	26	27

OFFICE OF THE ASSESSING OFFICER

No.....dated

Forwarded to the Collecting Authority.  
(Signature of the Assessing Officer)FORM IX  
(Rule 18)Sri.....the owner of the.....is hereby required to deposit, within a period of.....  
the following sums towards arrears of purchase tax, etc. in a Government Treasury and forward the treasury challan to the undersigned :

(1) Arrears of purchase tax for the period.....	Rs.....
(2) Interest.....	Rs.....
(3) Penalty imposed under sub-section (4) of Sec. 3 of the Act.....	Rs.....
Total.....	Rs.....

**Note.**—In the event of non-compliance with this notice the amount or part thereof remaining unpaid shall be recovered as arrears of land revenue.

Dated.....

Collecting Authority.

FORM X  
(Rule 19)

## OFFICE OF THE COLLECTING AUTHORITY, UTTAR PRADESH

No. .... Dated Lucknow ..... 19.....

## CERTIFICATE

Certified that the following amount is due from Sri/Sarvari .....son of/of the firm.....of pargana .....tehsil.....district.....owner of.....as arrears of purchase tax, etc. for the period noted below :

Purchase tax.....	from.....to.....	Rs.....
Interest.....	from.....to.....	Rs.....
Penalty.....	.....	Rs.....
	Total.....	Rs.....

(In words) Rupees.....  
Forwarded to the Collector.....for recovery of the above dues as arrears of land revenue.

Collecting Authority.

To be filled by the Collector :

- (i) Total amount recovered..... Rs.....  
 (ii) Balance, if any, to be recovered..... Rs.....  
 (iii) Date of recovery..... Rs.....  
 (iv) Number and date of treasury challan (enclosed depositing the money).. Rs.....

Office of the Collector

No.....dated.....Forwarded to the Collecting Authority.....  
 Forwarded to the collecting Authority..... Collector.

FORM XI  
(Rule 20)

Form of application for grant or renewal of licence for Gur or Rab manufacturing unit for the licensing year.....

- Name of the applicant.....
- Parentage/Name of the firm.....
- Address for correspondence.....
- In the case of a firm give the following information :
  - Name of the managing partner with full address for correspondence.....
  - Names of other partners with parentage.....
- Location of the unit.....
  - Village.....tehsil.....post office.....police station.....district.....
- Number of power-crushers for which licence is required with size and capacity
  - The number of Bhatties (Furnaces) set up.....
- Whether the applicant set up power-crushers in the previous years. If so, give the following information :
  - Number of power-crusher.....
  - Quantity of sugarcane crushed.....
  - Quantity of commodity manufactured Gur/Rab (in quintals).....
- State the amount of licence fee deposited with treasury challan No. and name of treasury and attach the treasury challans.

No. of power-crushers	Amount	Treasury Challan no. and date	Name of Treasury
9. Please give details of arrears of purchase tax, penalty and interest and Development Council Commission due on the date of application—			
(a) Purchase tax due.....	Balance.....		
(b) Development Council Commission due.....	Balance.....		

10. Whether applicant firm was ever prosecuted for working without licence. If so, give the following details :

- (a) Year for which prosecuted.....  
 (b) Punishment awarded by the Court.....  
 11. Whether the applicant proposes to pay the purchase tax under the provision of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 according to Schedule I.....

I/We have read the provisions of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961 and Rules framed there-under and understand that the licence issued to me/us will be subject to the provisions of the said Act and Rules and that any breach of the conditions of such licence will amount to a breach of the Act and Rules.

I/We declare that to the best of my/our information and belief, the above information is correct and complete.

Place.....

Signature of applicant/

Date.....

Managing partner.

Note.—This may be submitted through Khandasari Inspector or Khandasari Officer of the area concerned.

## FORM XII

(Rule 20)

## Licence

[Under Section 4 of the Uttar Pradesh Sugarcane (Purchase Tax) Act, 1961]

Licence No.....

Sri/Sarvri.....

Son/of/of the firm.....post office.....

.....district.....is/are hereby permitted to set up  
 .....power-crusher of size.....with maximum capacity of.....quintals per day for crushing  
 cane for manufacture of Gur and/or Rab in village.....post office.....tahsil.....police  
 station.....district.....subject to the following conditions :

1. The licence is non-transferable.
2. The total quantity of sugarcane crushed shall not exceed.....quintals, during the period of the validity of the licence.
3. The licensee shall use the power-crusher for the purpose for which the licence has been issued.
4. The licensee shall not carry out any extension, addition or alteration in the licensed capacity or change the location of a power-crusher, without the prior permission of Sugar Commissioner.
5. If the unit is disposed of by the licensee to another person, the licensee shall inform about such transaction to the Sugar Commissioner and the Khandasari Officer of the area within a week of such transaction.
6. The licensee shall maintain a daily prepared account of the quantity of cane crushed, quantity of Gur or Rab and quantity of Gur and Rub kept in storage or despatched. The licensee shall allow for purpose of inspection immediate access to the entire premises where any of the processes connected with the production of Gur or Rab carried out under the licence, to Khandasari Officer or any person authorised by the Sugar Commissioner for examination of all records which he is required to maintain.
7. The licensee shall not purchase any cane without actual and correct weightment, and a proper record of the same shall be maintained.
8. The licensee is liable to be suspended or cancelled by the Sugar Commissioner for breach of any of the conditions of the licence or of the Act or rule made thereunder. The power-crusher covered by the suspended licence shall not be put into commission again till the suspension order is withdrawn.
9. The licensee shall comply with the provisions of the Act and Rules and carry out such further instructions of the Sugar Commissioner or any other person authorised by him as may be issued from time to time to carry out the purposes of the Act and Rules.

## FORM XII—(Concluded)

10. The licence will remain valid from..... till September 30, 196.....  
 Sugar Commissioner  
 Uttar Pradesh.

Details of power-crusher-allowed							
Year	Number of the licence	Date of renewal	No.	Size	Capacity	Validity	Signature of Licensing Authority
1	2	3	4	5	6	7	8
							9

FORM XIII  
(Rule 13-A)

In pursuance of the proviso to sub-section (1) of Section 3 of the U.P. Sugarcane (Purchase Tax) Act, 1961 I/We opt to pay the tax in accordance with Schedule I for the assessment year..... and agree to pay the tax in the manner and by the dates prescribed under the Rules.....

I/We hereby declare that my/our unit comprises following :

- (a) Number of power-crushers with size.....  
 (b) Number of bels installed with type.....  
 I/We shall start the working of the unit from.....  
 I/We do hereby declare that the information given in respect of the composition of the unit is correct and complete.  
 Date..... Signature of the unit owner  
 Full address :

(To be filed by the Khandasari Inspector-cum-Assessing Officer concerned.)

Verified that the details of machinery as given above are correct.

Dated..... Khandasari Inspector-cum-Assessing Officer

Forwarded to the Sugar Commissioner, U.P.

Dated..... Khandasari Inspector-cum-Assessing Officer

FORM XIV  
(Rule 13-A)  
Clearance Certificate

- Name of the unit owner with full address.....
- Licence No.....
- Assessment year.....
- Composition of the unit :  
 (a) Number of power-crushers with size.....  
 (b) Number of bels with type.....  
 Certified that the above unit owner who had exercised option referred to in the proviso to sub-section (1) of Section 3 of the U.P. Sugarcane (Purchase Tax) Act, 1961, during the aforesaid assessment year, has paid Rs..... in full and final payment of the instalments of purchase tax due.

Dated..... Signature of the Assessing Officer

FORM XV  
(Rule 23)

- Book No.....
- Name of the unit owner.....
  - Parentage.....
  - Full address.....
  - Composition of the unit :  
 (a) Number of power-crushers with size.....  
 (b) Number of bels with type (Meerut or Rohilkhand).....  
 Date of start of the unit..... on (date)..... manufacturing Gur or Rab in the aforesaid unit without Found Sri.....  
 a licence. The unit has, therefore, been sealed under Rule 23 by the undersigned in the presence of the following witnesses :
- Witnesses :
- Signature.....  
 Full address.....
  - Signature.....  
 Full address.....
- Serial No.....  
 Season.....

FORM XVI  
(Rule 23)

Season.....  
Account of the units sealed during the fortnight, ending on.....In respect of Khandasari Inspector,  
circle.....district.....

Serial No.	Date of sealing of the unit	Name and address of the owner of the unit	Location of the unit	Details of power-crusher sealed	Name of the unit owner/ agent/ servant in whose presence the unit was sealed	Name with full- designation of the authority sealing the unit	Remarks
1	2	3	4	5	6	7	8

No.....dated.....  
Designation.....  
Date.....

FORM XVII  
(11-G)

ORIGINAL—For the Assessing Authority.  
DUPLICATE—For the Cane, Commissioner,  
Uttar Pradesh.

Personal Ledger Account

Name of the Factory.....  
Address.....  
Personal Ledger Account No.....for the month of.....

TRIPPLICATE—Office copy for the factory.

Date of entry	Serial No.	Particulars of Cr./ Dr. documents specified towards purchase-tax	Signature of authorised representative	Remarks

Description of documents, treasury challan No. or Gate Pass No.	Number	Date	Credit	Debit	Balance

1	2	3(i)	3(ii)	4(i)	4(ii)	4(iii)	5	6
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1. Forms XVII to XX added by Notd. No. 362-S/XVII 5-1500-72, dated 17th January, 1972. Form No. VII has been subs. by Notd. No. 896-S/18(5)—1739/72, dated 20-2-1973.



FORM XVIII  
(Rule 11-L)

Gate Pass—For removal of sugar from a sugar factory on ORIGINAL—For Cartier  
payment of sugarcane purchase-tax. DUPLICATE—For Assessing officer.  
TRIPPLICATE—Office copy for purchase-tax.

Date of removal.....Time of removal.....

Name and address of factory

P.L.A. No.....

Serial No.	No. of sugar bags to be removed	Identification marks	Average contents of bag	Rate of specified sum to be paid towards purchase tax per bag	Specified sum due (Col. 2, Col. 5)	Total amount paid towards purchase tax	Remarks
1	2	3	4	5	6	7	8

1. Serial No. and date of debit entry for purchase Tax in P.L.A.....

2. Name and address of consignee.....

3. Manner of Transfer. If by Motor vehicle its Registration No.....  
If by Rail—Name of Booking Station.....

Certified that the particulars  
given in this form are correct.

Place.....

Date and time of preparation of Gate Pass

Signature of Owner or  
Authorized Persons.

[Form

Form]

FORM XIX  
(Rule 11-N)

## Daily Stock Account of Sugar

Name of Factory with address.....

Sl. No.	Date	Opening balance	Quantity of sugar manufactured and approved place of storage	Total of 3 and 4 (sugar in godowns and approved place of storage)	Removal from factory on payment of purchase tax		Balance	Remarks, Intergodown transfers, if any, mention here
					For home use	Outside factory		
1	2	3	4	5	6	7	8	9

FORM XX  
(Rule 11-M)

Purchase Tax Payment return for the month of.....Year.....

Name of Factory.....

Location.....

District.....

Quantity of cane purchased during the month.	No. of sugar bags produced during the month.	No. of sugar bags removed during the month.	Sum specified per bag.	Sum specified due on bags mentioned in Column (3).	Amount of sum specified paid.	Sl. Nos. of Gate passes covering documents enclosed.	Closing balance of the sugar bags.	Amount in P.L.A. at the beginning of the month.	Amount deposited in the Treasury during the month.	Nos. of Treasury challans, in P.L.A. during the month.	Amount debited in P.L.A. during the month.	Balance in the amount at the close of the month.	Re-marks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note.—(a) In Columns 3, 4, 5 and 8 every owner of a factory shall mention bags separately for different reasons of manufacture.

(b) Inter-godown transfers shall be mentioned in Column 14; as also sugar taken out for use within the factory.

1[SCHEDULE I  
(Rule 13-A)

Category of the power crusher	Size of power crusher in category	Hydraulic Non-Hydraulic spring loaded device	Average monthly assumed purchase of sugar-cane (quintals) as per capacity
1	2	3	4
A.	Not exceeding 20 Cm x 25.5 Cm.	Hydraulic non-Hydraulic.	3,500
B.	Exceeding 20 Cm x 25.5 but not exceeding 25.5 Cm x 30.5 Cm.	Ditto	4,500
C.	Exceeding 25.5 Cm x 30.5 but not exceeding 28 Cm x 35.5 Cm.	Non-Hydraulic Hy-draulic or non-Hydraulic with spring loaded device.	7,000 11,500
D.	Exceeding 28 Cm x 35.5 but not exceeding 33 Cm x 46 Cm.	Non-Hydraulic Hy-draulic or non-Hydraulic with spring loaded device.	12,500 18,000
E.	Exceeding 33 Cm x 46	Non-Hydraulic Hy-draulic or non-Hydraulic with spring loaded device.	21,000 35,000

## 2[SCHEDULE II

- A. Free for licence under Section 4 of the Act for an assessment year or part thereof granted or renewed after the coming into force of the Uttar Pradesh Sugarcane (Purchase Tax) (Tenth Amendment) Rules, 1986—
- (i) For vertical power crusher for manufacture of Gur or Rab by crushing sugarcane Rs. 200 per power crusher.
- (ii) For other power crushers on the basis of size of roller (Radius x length)—
- (a) not exceeding 20 cms. x 25.5 cms. Rs. 600.00
- (b) exceeding 20 cms. x 25.5 cms. but not exceeding 25.5 cms x 30.5 cms. Rs. 650.00

1. Sch. I Subs. by Notl. No. 634-S/XVIII-5-1966-78 UPA 9-1-61 Rules 1961 AM (9) 82 dated 26-3-82 (w.e.f. 1-4-82).
2. Sch. II Subs. by Notl. No. 564-5/XVIII-5-1590-83 dated 16-5-86) (w.e.f. 16-5-86).

(c) exceeding 25.5 cms. x 30.5 cms. but not exceeding 28 cms x 35.5	Rs. 725.00
(d) exceeding 28 cms. x 35.5 cms., but not exceeding 33 cms. x 46 cms.	Rs. 825.00
(e) exceeding 33 cms. x 46 cms.	Rs. 1000.00
B. Late fee for licence for an assessment year or part thereof.	Rs. 100.00 per application.
C. Dates between which an application for grant or renewal of licence in respect of any power crusher for the assessment year next following may be made.	Between June 1, and August 31, each year.
D. Date by which an application for grant or renewal of a licence in respect of any power crusher for the assessment year next following may be made on payment of late fee in addition to the fee for licence].	September 30, each year.

### THE SUGAR EXPORT PROMOTION ACT, 1958<sup>1</sup>

(Act No. 30 of 1958)

#### CONTENTS

Sections	Sections
1. Short title and extent.	8. Sale by export agency of sugar delivered.
2. Definitions.	9. Payments to owners in respect of sugar delivered.
3. Export agency.	10. Power of Central Government to give directions.
4. Fixation of quantity of sugar for purposes of export.	11. Delegation of powers.
5. Export quotas for factories.	12. Protection of action taken under Act.
6. Liability of owner to deliver export quota to export agency.	13. Power to make rules.
7. Levy of additional excise duty on sugar.	14. Repeal and Saving.

*An Act to provide for the export of sugar in the public interest and for the levy and collection in certain circumstances of an additional duty of excise on sugar produced in India.*

Be it enacted by Parliament in the Ninth Year of the Republic of India as follows :

**Prefactory note.**—*Statement of Objects and Reasons.*—“With a view to earning foreign exchange, it is necessary to promote export of sugar. The export of sugar, however, involves a loss, even if excise duty and cane cess are remitted. As Government have no powers

1. Received the assent of the President on September 16, 1958 and was published in the Gazette of India, Extra., Part II, Section 1, No. 30, dated September, 16, 1958/Bhadra 25, 1880.

under the existing law to earmark any portion of the production of the factories for export and as the need for foreign exchange is pressing, it is necessary to empower the Central Government to fix the quantity of sugar to be exported from time to time and to apportion the same to sugar producers, in proportion to their production, who shall be under obligation to supply their export quota to the export agency.”

**1. Short title and extent.**—(1) This Act may be called the Sugar Export Promotion Act, 1958.

(2) It extends to the whole of India.

**2. Definition.**—In this Act, unless the context otherwise requires,—

- (a) “export” means taking out of India by sea, land or air;
- (b) “export agency” means any such agency as may be specified in this behalf under Section 3, and when no such agency has been so specified, the Central Government;
- (c) “export quota” means the export quota referred to in Section 5;
- (d) “factory” means any premises (including the precincts thereof) wherein sugar is being produced by the vacuum pan process;
- (e) “owner”

(i) with reference to any factory the possession of which has been transferred by lease, mortgage or otherwise, means the transferee so long as his right to possession subsists,

(ii) with reference to any factory for which an agent, by whatever name called, is employed, means the agent if, and in so far as, he has been duly authorised by the owner in that behalf, and

(iii) with reference to any factory the management of which has been taken over by any person or body of persons under the Industries (Development and Regulation) Act, 1951 (66 of 1951), means that person or body of persons;

(f) “sugar” means any form of sugar containing more than ninety per cent of sucrose;

(g) “year” means the year beginning on the first day of May.

**3. Export agency.**—(1) For the purposes of this Act, the Central Government may, by notification in the official Gazette, specify as an export agency any company within the meaning of the Companies Act, 1956 (1 of 1956), or any body of persons established or recognised as a body corporate by or under any other law for the time being in force.

(2) Where any such company or other body corporate has been specified as an export agency, it shall be lawful for such agency to perform all or any of the functions of an export agency under this Act, notwithstanding anything to the contrary contained in the memorandum or articles of association of the company or, as the case may be, the law applicable thereto.

**4. Fixation of quantity of sugar for purposes of export.**—(1) The Central Government may, by notification in the official Gazette, fix from time to time the quantity of sugar which may be exported during any