

Ref no.2B/R-53/9070

08/03/11

To,
Shri D. S. Mishra, IAS
Principal Secretary,
Tax & Registration,
Govt. of UP,
Lucknow

Subject: - Regarding Entry Tax on Diesel.

Sir,

IIA is getting feedback from its members that diesel purchased by them from local diesel depots are being subjected to entry tax even when VAT had been paid. The field officers do not pay heed to various circulars issued by Commercial Tax department in this behalf. Due to same type of execution problems the entry tax levied and realized from 01/01/08 to 26/04/10 was waived and the assessing authority was empowered to waive this tax realized and levied thereon.

Circular no. 306/1011012, dated 05/05/10, no. 970/0809088, dated 01/12/08 and no. 1150/0809101, dated 03/02/09 have already been issued in this behalf. **(Copies enclosed for your ready reference)**. But officers consider entry tax as multi point tax and do not give cognizance to logical and factual argument of the assessee. The officers do not accept the fact that diesel has been purchased from the same local area. In this background heavy demands of entry tax are being created on the basis of misconstrued analogy.

The levied and collected entry tax is bound to be refunded but the officer in his enthusiasm to show his performance is unnecessarily victimizing the dealers. Moreover diesel depot dealers do not issue exemption form prescribed by the Commercial Tax department as a proof of the entry tax having been paid. However as per directions of the circular, they do have the regular bill of the diesel depot.

Therefore, it is requested that strict instructions in this behalf may kindly be issued at the earliest so that unnecessary harassment of the diesel dealers may not be done by the field officers.

Thanking You,

Yours Truly,

Manish Goel
Vice-President
&
Chairman-EAC

Ref no.7B/R-53/9071

08/03/11

To,
Shri V. N. Garg, IAS
Executive Director,
Udyog Bandhu,
12 C Mall Avenue,
Lucknow

Subject: - Regarding Entry Tax on Diesel.

Sir,

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