

UTTAR PRADESH SHASAN  
SANSTHAGAT VITTA KAR EVAM NIBANDHAN ANUBHAG-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of following English translation of Government notification no. KA.NI.-2- 67 /XI-9(1)/08-U.P.Ordi.-37-2008-Order-( 2 )-2008 dated January 10, 2008 for general information:

**NOTIFICATION**

No.- KA.NI.-2- 67 /XI-9(1)/08-U.P.Ordi.-37-2008-Order-( 2 )-2008  
Lucknow::Dated::January 10, 2008

WHEREAS the State Government is satisfied that it is expedient so to do in public interest,

Now, Therefore, in exercise of the powers under sub-section(4) of section 4 read with section 74 of the Uttar Pradesh Value Added Tax Ordinance, 2007 [U.P.Ordinance no. 37 of 2007], the Governor is pleased to make with effect from January 01, 2008 the following amendments in the Schedule-I, II, III and IV of the said Ordinance:-

**AMENDMENT**

(a) In Schedule-I for entries at serial numbers 1, 3, 4, 5, 6, 8, 9, 10, 14, 19, 23, 25, 26, 27, 28, 31, 32, 35, 36, 40, 41, 42, 43 and 49, the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods
1	2
1.	<p>Agricultural implements including sprayers &amp; drip irrigation equipments - manually operated or animal driven or tractor or power driven; spare parts and accessories thereof.</p> <p>(A) Agricultural implements - manually operated or animal driven - hand hoe or khurpa, sickle, spade, baguri, hand-wheel hoe, Budding / grafting knife, secateur, pruning shear or hook, hedge shear, sprinkler, raker, sprayer, duster and sprayer-cum-duster, kudali or kudal, garden fork, garden hatchet, lopper, axe shovel, bill hook (single edge or double edge), soil injector, jandra, wheel barrow, winnowing fan or winnower, dibbler, gandas, puddler, leveller or scoop, scraper, fertilizer seed broadcaster, sheller, groundnut decorticator, manure or seed screen, flame gun, seed grader, tasla, tangli, yoke, plough, harrow, cultivator or trifali, seed drill, fertilizer drill, seed-cum-fertilizer drill, planter, plank or float, ridger, ditcher, bund former, thresher or palla, transplanter, chaff cutter, Persian wheel, and bucket chain or washer chain, crop yield judging hoops, pur or mhot, carts, reaper, mower, sugar cane crusher, cane juice boiling pan and grating roller and crowbar; animal driven cart, tyre and tube thereof.</p> <p>(B) Agricultural implements - Tractor or power driven - plough, harrow, cultivator or tiller, seed drill, fertilizer drill or fertilizer-cum-seed drill, fertilizer broadcaster, planter, plank or float, leveller or scoop, bund former, ridger, puddler, ditcher, cage wheel, sprayer, duster or sprayer-cum-duster, roller, hoe, rotary hoe or rotovetor, reaper or mower, potato harvester or spinner, groundnut digger, shaker, thresher, chaff cutter, sheller, groundnut decorticator, seed grader, winnower, seed treater, poultry feed grinder and mixer, and transplanter.</p>
3	Animal shoenails, nalkhuri and nails used in nalkhuri,
4	Aquatic feed; poultry feed including balanced poultry feed; cattle feed including

	balanced cattle feed; and cattle fodder including green fodder, chuni, bhusi, chhilka, choker, javi, gower, de-oiled rice polish, de-oiled rice bran, de-oiled rice husk, de-oiled paddy husk or outer covering of paddy; aquatic, poultry and cattle feed supplement, concentrate and additives thereof; wheat bran and deoiled cake but excluding oil cake; rice polish; rice bran and rice husk. ; sanai and dhaincha,																																													
5	All kinds of bangles except those made of items described in schedule III; ghunghroo and ghanti of brass; Mukut of statue, trishul, gharial, hawan kund, ghanta, majira, aachmani made of copper or brass.																																													
6	Betel leaves, paan both prepared and unprepared.																																													
8	Coarse grains that is to say jowar, maize (macca), ragi, bajra, kodon, barley and kutu, ramdana, singhara (whether fresh, dried or boiled), kutu flour and singhara flour :sawan, mandua kakun and manjhari(ankari).																																													
9	Condoms and contraceptives, oral contraceptive pills.																																													
10	Cotton yarn in hanks and cones, silk yarn in hanks and cones; Poly cotton roving (puni) and slibers; cotton newar, hand spun yarn, handloom newar; baan made of kaans, moonj or sunn.																																													
14	Earthen pot and all other goods of clay made by kumhars (potters) excluding ceramic pots and articles; dung and upla made of dung; earthen roofing tiles (khaprail and naali).																																													
19	Fresh vegetables and fresh fruits including potato, onion, garlic and ginger; fresh cane juice and fresh fruit juice other than those sold in sealed or tinned container or in hotels & restaurants																																													
23	Kumkum, Bindi, Alta & Sindur, roli, mahawar, mehndi leaves and its powder, kajal, surma, hairpins, hairband, hair clip, (other than that of precious metal), rubber band , safety pin , chutila, bichhia and rakhi ; moonga or moti made of glass.																																													
25	National Flag, news paper, newsprint when sold to news paper publishers; flag, poster, banner, token and goods of like nature related with Armed Forces Flag Day celebrated on December seven																																													
26	Organic manure and bio-fertilizers; Zinc sulphate fertilizer and micro nutrient mixtures; potash and phosphatic components of the following chemical fertilizers.																																													
	<table border="1"> <thead> <tr> <th>Sl.No.</th> <th>chemical fertilizer</th> <th>ratio of components</th> </tr> </thead> <tbody> <tr> <td>1-</td> <td>D.A.P.</td> <td>18:46:0</td> </tr> <tr> <td>2-</td> <td>M.O.P.</td> <td>-----</td> </tr> <tr> <td>3-</td> <td>S.S.P.</td> <td>-----</td> </tr> <tr> <td>4-</td> <td>N.P.K.</td> <td>12:32:16</td> </tr> <tr> <td>5-</td> <td>N.P.K.</td> <td>20:20:0</td> </tr> <tr> <td>6-</td> <td>N.P.K.</td> <td>15:15:15</td> </tr> <tr> <td>7-</td> <td>N.P.K.</td> <td>23:23:0</td> </tr> <tr> <td>8-</td> <td>N.P.K.</td> <td>14:35:14</td> </tr> <tr> <td>9-</td> <td>N.P.K.</td> <td>20:20:10</td> </tr> <tr> <td>10-</td> <td>N.P.K.</td> <td>15:15:10</td> </tr> <tr> <td>11-</td> <td>N.P.K.</td> <td>10:10:10</td> </tr> <tr> <td>12-</td> <td>N.P.K.</td> <td>12:6:0</td> </tr> <tr> <td>13-</td> <td>N.P.K.</td> <td>16:9:0</td> </tr> <tr> <td>14-</td> <td>M.A.P.</td> <td>11:52:0</td> </tr> </tbody> </table>	Sl.No.	chemical fertilizer	ratio of components	1-	D.A.P.	18:46:0	2-	M.O.P.	-----	3-	S.S.P.	-----	4-	N.P.K.	12:32:16	5-	N.P.K.	20:20:0	6-	N.P.K.	15:15:15	7-	N.P.K.	23:23:0	8-	N.P.K.	14:35:14	9-	N.P.K.	20:20:10	10-	N.P.K.	15:15:10	11-	N.P.K.	10:10:10	12-	N.P.K.	12:6:0	13-	N.P.K.	16:9:0	14-	M.A.P.	11:52:0
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	The percentage of the different components in the chemical fertilizers shall be determined according to guidelines issued by the Department of Agriculture, Uttar Pradesh, from time to time.																																													

27	Papar, aam papar, kachri, sewaiyan, mungauri except soyabean mungauri, bari except soyabean bari.
28	Prasad, bhog or mahabhog, panchamrit, misri, vibhuti sold by religious institutions; batasha, illaichidana, gatta, kampakat.
31	Semen including frozen semen; bones, horns and hooves
32	Slate and slate pencils; takthi; Chalk stick and chalk powder; blackboard, jharan (duster).
35	Tender green coconut; coconut containing water.
36	Bun, rusk, bread excluding pizza bread; Atta, Maida, Suji, Besan; Gur, jaggery & edible variety of rab gur.
40	Sacred thread (commonly known as yagyopavit), wooden kharaun.
41	Incense sticks commonly known as agarbati, dhupkathi or dhupbatti, hawan samagri including dhoop agarbatti, sambrani or lohvana, rudraksh, rudraksh mala, tulsikanthi mala.
GOODS OF LOCAL IMPORTANCE	
42	Chikan Products and Benarasi silk sarees, kalavattu
43	Kite, manjha & charkhi used for flying kites.
49	Handicrafts including wooden handicrafts and cane handicrafts but excluding wooden furniture and cane furniture.

(b) In Schedule-II Part-A,-

for entries at serial numbers 3, 4, 5, 7, 12, 13, 20, 23, 24, 26, 45, 46, 51, 52, 53, 54, 71, 72, 74, 79, 83, 85, 87, 92, 97, 104, 107, 115, 116, 119, 123, 125, 127, 136 and 137, the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods
1	2
3	All intangible goods like copyright, patent, rep. license etc;transfer of right to use goods
4	All metal Castings; chains made of any metals or alloy other than those made of items described in schedule III.
5	Marble goods; deepak made of brass & copper; statue made of brass; woolen carpet; cup, trophy and shield; scissor, ustra used by barbers; padlock; Rampuri chakoo.
7	All utensils including pressure cookers / pans except utensils made of precious metals; Art brass ware and ingots (gulli) and koramal.
12	Bagasse, sawdust
13	Bamboo,bans ki tilli(phatti)
20	Chemical fertilizers, except those which are described in entry no. 26 of the schedule-I; micro-nutrients and also plant growth promoters & regulators, herbicides, rodenticide, insecticide, weedicide and pesticides.
23	Bone meal, crushed bone, bone sinews, bone grist
24	Buckets made of iron & steel, aluminium, plastic or other materials (except precious materials); other conveyance articles of plastic.
26	Machinery, equipment, apparatus, tools, moulds, dies and component spare parts, accessories thereof; earth movers.
45	Embroidary or Zari articles that is to say:-lachaka,thapa, gokharu,imi, zari, Kasab, salma, dabaka, chumki, gota, sitara, nagsi, kora, badia gizaiincluding their cutting, waste & garlands of zari;embroidery machines, embroidery needles.
46	Exercise book, graph book, laboratory note book and work books.; school bag,greeting cards and calendars

51	Omitted
52	Foodgrains including Paddy, Rice, Wheat.
53	Glucose
54	Omitted
71	Lac & Shellac including paseva, mulamma, button lac and kiri.
72	Leaf plates and cups - pressed or stitched; zuna used for cleaning
74	Lime, lime stone, dolomite & other white washing materials not elsewhere mentioned in any other schedule.
79	Medical equipment / devices & implants, contact lens, spectacle frame, lenses, spectacles excluding sungoggles & sunglasses.
83	Moulded plastic footwear; hawai chappal and straps thereof; footwear of all kinds with maximum retail price of Rs. 300.00. or less.
85	Newars and tapes other than cotton newar and handloom newar
87	Nuts, bolts, screws and fasteners that is to say – hinges, nails, rivets, cotter, cotter pins, staples, panel pins and tools; tel ki kuppi; files used by artisans
92	Paper of all kinds (including newsprint when sold to person other than news paper publishers), handmade paper and gum tape, whether meant for writing, printing, copying, packing or for any other purpose excluding cellophane, mill board, duplex board and grey board; plywood, flushdoor and blockboard, hardwares, millstores.
97	Pollution control equipments, instrumental -BOc incubator, COc apparatus, ion analyzer; Air pollution control equipment -filters (fabric filters, bag filters, vaccum filters), electrostatic precipitators, cyclones, wet scrubbers, particle analyzer (SO <sub>2</sub> , CO, NO <sub>x</sub> , SO <sub>x</sub> , hydrocarbons, chlorine, fluorine, etc.), personal samplers, detectors (for grass), high volume sampler, pressure gauges, timer, filter head assembly, pitet tube, sampling train (for ambient / stack air quality monitoring), smoke meter, mist eliminator.
104	Pulp of bamboo, pulp of wood or pulp of raddi paper.
107	Readymade garments; unfilled razai
115	Solvent oils other than organic solvent oil; oil based washing soap other than detergent and toilet soap.
116	Spices and condiments of all kinds including cumin seeds, turmeric, ajwain, haldi, dhania, hing, methi, sonth, kalaunji, saunf, khatai, amchur, long-patta, dal-chini, tej-patta, javitri, jaiphal, pepper, elaichi of all kind, dried chillies, kankaul mirch, ararote, mushroom, khumba and guchchi, gola, goley ka burada, seik narial, til, rai, postadana, magaj of all kinds, kesar.;dry fruits, soyabean bari and soyabean mungauri.
119	Narrow woven fabrics, Non-woven fabrics, Cotton Coated fabrics.
123	Tools, aari and kanni used by carpenter and masons
125	Tractors, tractor trolley, Harvesters & attachments & parts thereof; tractor tyres and tubes
127	Transmission wire & towers, telecom tower
136	Writing instruments, geometry boxes, colour boxes, crayons & pencil, sharpeners, scale and eraser; scientific, mathematical survey, mechanical drawing, biological instruments & apparatus
137	Sweetmeat, namkeen and sugar products, bura, kuliya, rewari and gazak.

(c) In schedule-II Part-B

for entries at serial numbers 13, 15, 25, and 29 the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods
1	2
13	Printed Circuit boards
15	DATA / Graphic display Tubes; TV parts, Picture tubes and parts thereof.
25	Uninterrupted Power Supply (UPS) device and parts thereof.
29	Omitted

(d) In schedule-II Part-C,-

for entries at serial numbers 6, 38, 71, 150, 151, 172, 196, 197, 207, 255, 259, 260, 264 and 266, the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods
1	2
6	Omitted
38	Hydrogen, rare gases and oxygen gas
71	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbonate; polycarbonates
150	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics, upper & lower of shoes, sole, ilet, shoe laces.
151	Reducers and blanket wash / roller wash used in the printing industry; rubber blankets.
172	Other plates, sheets, film, foil and strip of plastics, non-cellular, whether lacquered or metallised or laminated, supported or similarly combined with other materials or not; pre-sensitised aluminium plate, lithe film used in printing.
196	LLDPE/LDPE/HDPE, PP/HDPE Woven sacks, PP/HDPE Fabrics; HDPE mosquito net
197	Refractory Monolithic.
207	Wooden Crates. Tea chests; vineer.
255	Mentha oil, dementhalised oil and menthol
259	Dyes & Dyestuffs excluding following - paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesive
260	Gwar, gwar refined dal or split, gwar gum powder, and punwad
264	Barley Malt, molasses, yeast, gel (cake improver), bread improver, bakery mix, baking powder
266	Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles, mild Steel Sheets, stainless steel wire, wire rod, round, bright bar, sheet and plate.


(e) In Schedule-III after serial number 3 following entry shall columnwise be inserted, namely:-

S. no.	Name and description of goods
1	2
4.	Pulses (both whole or split)

(f) In Schedule-IV,-

for entries at serial numbers 1, 2, 3, 6, 9, 10 and 11, the following entries respectively shall, columnwise be substituted, namely:-

S.no.	Name and description of goods	Point of Tax	Rate of Tax %
1	2	3	4
1	Spirits and Spirituous liquors of all kinds including Alcohol, as defined under the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 but excluding country liquors.	M or I	32.5%
2	Omitted		
3	Omitted		
6(a)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner.	M or I	4%
6(b)	Diesel oil as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939 in cases other than those described in serial no. 6(a)	M or I	21%
9(a)	Furnace oil including residual furnace oil when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner	M or I	4%
9(b)	Furnace oil including residual furnace oil in cases other than those described in serial no. 9(a)	M or I	20%
10 (a)	Natural gas other than Compressed Natural Gas {CNG} when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner	M or I	4%
10 (b)	Natural gas other than Compressed Natural Gas {CNG} in cases other than those described in serial no. 10(a)	M or I	20%
11 (a)	Naptha when sold to registered dealer for use in the process of manufacture of any taxable goods against certificate prescribed by the Commissioner	M or I	4%
11 (b)	Naptha in cases other than those described in serial no. 11(a)	M or I	20%

By order,  
  
(K. Chandramouli)  
Pramukh Sachiv