

No. 211/Vidhayee and Sansadiya Karya/2004

Dated Dehradun, August 05, 2004

**NOTIFICATION**

**Miscellaneous**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation & Modification Order, 2002 (Amendment) Bill, 2004 (Uttaranchal Adhiniyam Sankhya 07 of 2004).

As passed by the Uttaranchal Legislative Assembly and assented to by the Governor on August 04, 2004.

**THE UTTARANCHAL (THE UTTAR PRADESH TRADE TAX ACT, 1948)  
ADAPTATION & MODIFICATION ORDER, 2002 (AMENDMENT)  
ACT, 2004**

(UTTARANCHAL ACT No. 07 OF 2004)

**An  
Act**

to further amend the Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation & Modification Order, 2002.

It is hereby enacted in the Fifty fifth year of the Republic of India, as follows:--

1. (1) This Act may be called the Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002 (Amendment) Act, 2004. Short Title and Commencement  
(2) It shall come into force at once.
2. In Section 3-AA of the Uttaranchal (The Uttar Pradesh Trade Tax Act, 1948) Adaptation and Modification Order, 2002, hereinafter referred to as the Principal Act, for the words and figures "eight percent as specified in clause (e) of sub-section (1) of Section 3-A", the words and figures "ten percent as specified in clause (c) of sub-section (1) of Section 3-A" shall be substituted. Amendment of Section 3-AA
3. In sub-section (1-B) of Section 7 of the Principal Act, for the words "interest at the rate of two percent per mensem", the words "interest at the rate of fourteen percent per annum" shall be substituted. Amendment of Section 7
4. (1) In sub-section (1) of Section 8 of the Principal Act, for the words "simple interest at the rate of 2 percent per mensem", the words "simple interest at the rate of fourteen percent per annum" shall be substituted. Amendment of Section 8  
(2) In sub-section (1-B) of Section 8 of the Principal Act, for the words "simple interest at the rate of one and half percent per mensem", the words "simple interest at the rate of one percent per mensem" shall be substituted.
5. In sub-section (7) of Section 8-D of the Principal Act, for the words "simple interest at the rate of eighteen percent per annum", the words "simple interest at the rate of twelve percent per annum" shall be substituted. Amendment of Section 8-D
6. (1) In sub-section (1) of Section 10 of the Principal Act for the clause (a) "The persons who are qualified to be the judges of the High Court", following clause shall be substituted:-- Amendment of Section 10  
(a) the persons belonging to Uttaranchal Higher Judicial Service who hold or have held a post not below the rank of Additional District Judge; and  
(2) In sub-section (1) of Section 10 of the Principal Act, clause (ii) of proviso shall be omitted.



(3) In clause (a) of sub-section (10) of Section 10 of the Principal Act, for sub-clause (i) & sub-clause (ii) the following sub-clauses shall be substituted:--

- (i) by a bench of two members, where such order is passed by an Additional Commissioner (Appeals), or the amount of tax, fee or penalty in dispute exceeds two lakh rupees;
- (ii) by a single member bench, in any other case, or in a case where an appeal, not being an appeal against the order of an Additional Commissioner (Appeals), preferred before July 9, 1997, was pending on July 31, 2004 and the amount of the tax, fee or penalty in dispute does not exceed rupees two lakh.

Amendment of 7.  
Section 29

In sub-section (2) of Section 29 of the Principal Act, for the words "simple interest on such amount at the rate of eighteen percent per annum", the words "simple interest on such amount at the rate of twelve percent per annum" shall be substituted.

By Order,

U. C. DHYANI,  
Secretary.