

UTTAR PRADESH VALUE ADDED TAX RULES, 2008

rtT-2 2008 or«, 1904 1, 1904) *r 21 2008 (fit 5, 2008) qTNT-74 qrrr-79 æ:rr 01 2008 Gr 01 2008 t Qër VftReRrqi t, 2008 fi-q•q-rqtr-2008 I (2) 01 2008 I (O 2008 2008) t I (Addl. Commissioner)" gra 4 2 (q) zra ZRT gt 3T&\$7tr- g-q)-tr 45, 48 49 mt«r err«r I (Assistant Commissioner)" zrrr 1949 zrrq 1959 1. 27.6.2014 (W) RNf«r Äqfvrr) qr zr(T (G) ÄqfGF (a) 5 45, 48 49 2. u. 2m4 "(g.) qrée 1949 5 F) (8) (w) (z) (Q) (qTq) 2008 ff?r (Deputy Commissioner *r), (gqrfrT) zr QTTGT) 45 48 t I (by virtue of Äqf0T I 6 1. (3) (s) (z) (q) (q) 6) (g) G) (Joint Commissioner)" (&FT) (Q5Tzfqr«5); (Q) 55 tg (ØTërq); QTZT 45 48 *TTGT); qr«frzr *TET) 47 ('gg-+) * * öTEfrr I (Special Commissioner)" "qrq" t I "eus" *ft' ' q5T (ø#r«) (BTttrq) 3.g. (gqq 2009 80.1.2009 firEETft«r t 2008 ft-qq 3 7 xpzr äotr (q) ZTIr— (tFT) (g*) 8 (3) t, ara; (onto, qr (13MIFT) T, g:iFr (T) ,3-7tR (gqfi), (OMRO, G) (oriv drfi); (qq+r) qr (T) (FT (FT RETfær) Z7T & Ff&TR0r am trqr qr 1 1. 3.7. (gerq 2009 30.1.2009 zfiFR, (qzf?FT), (zhl-zfqrëß6), Äqfvrr); Äqftvr (gQT7), (zmztq«z6), fiqfvrr)J (T) Äqfvrr) Äqfvrr) ,3TftTQ5Tftät qf t gx tFftBiTtr l" 2008 4. FTtg-2 9 1. 2. 3. 4. 5. 6. (3) *fizrr tr 65 a«FT g•zâ7T 1 (4) tr 57 ft-q-qä -\$ firr\$T I 9rq arr 55 zrq I (7) fizizrrv gg— g-zi-rr I (q) qqrztr 10 Sä-q-ff zrrr Qir I (10) OTI'r g--å gzi 1(11) * (assigned) 1.3rq-r qr Ofrr 2(12) fit9T, 5. (incidental matters)— (1) (2) 45 48 t, ü, 49 *r-Sr O, q•rq-r NQfIUT) gtß5Ttr æi-g« Äqf«r), AT crt 1. (gqq Äqqr«r, 2009 30.1.2009 I 2. z.g. 2010 4.2.2010 I 2008 11 t, q•rf a-xf (4) R5tr ærq-qrrf I (5) 45 48 3TQT qrotr 1 2 zrfrfrT 1 (gtFT) (ü Èr\$ri) *TRAT, Èr\$R ä--q-fiT (TT ÄqftUT) (Settlement Commissioner) g-zi 2 qrqoit \$t (6) 45 gt 48 (5) (7) qTXT 33 tr 1 1 12 i3&ntär t onvrr / 1. 7.g. 2010 4.2.2010 g*fiT— t; zrrer *rRT i, t, qT N' {TTT, BIFT, t; Br«\$T (3) t •trt Ét t Èrq•r t, grfiTEhTtr OTT I (4) t arqvr?r, 30 t, fiqf0T grf«tr OTT I Ävfzr I (6) arqvltr t; (7) qrq 52 t, gTtrq;rr gTfÄzvr 2008 t; g&Ttr t RIFT, z-qsq, 3tTFT, t, OTT I (3) BFT t, 30 (10) q, qTIT QiT Äqf0T (11) (7) (10) øfrr«f, zu 13 14 trrf«ffriT t Orr (7) 50 qft& 52 ü, fig (9) fr t, zrr t, (10) ÄqfOT @5Èr •3fr (qlg, (11) (7) (10) g-q-c zn t, gt A-tTT I øffGTtT, gvg-l, grrr t, «ug-3 t, g;r: t, uVS-3 I qFFfizrr Punj Lloyd Ltd., Satoha, Mathura vs C.C. T, Lucknow, (TTR No. 368 of 2008 Dated 09.11.2011): (2012) 18 VLJ 128 2008 (Incidence and levy) 7. (Turnover) 7 (qØ, zr (67) R-qq-7 1. v.g. 4.2.2010 ig, Nir 15 (fiq) (g:) (40 EFTXTfät zn O, tz qqqr?r I firFzrr üTTVTr:— ,3Trqå x 100 Tr Nir 9 10 qqftft qpffqåfv; 16 (gqs) fq*r Q; (Q) OT p.zrg.fFr, 6 q•vrqfQrqf; (817) (q•tx) (Qi) zqQT?T, «qr g-rq Nir q;rcrrfr I .3TTZfif q•ra (7) zÜFT I 100 BTN?f 9 10 mqq1Qfr, 2008 17 9. (Works contract) t, fÄÄ9r tr t, zrTFfr e-Frrr@rqT t, q-zT (Consumed) firFTQ5T 1. €2irtFT) 2010 4.2.2010 if (qt qzT Rzrr I (T) (y) (q) zirq arqrt, arrvr?r zrr«tr 717-az qq•qfärzrt; (Qi), (S.) I Trg O, ü, it øi-qft« ømrf arqvr(t qqxrtÄT qx qzT qzr I 18 1. 3. 4. 5. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. (2) QiT ft-q-f•q t%Tzrt) ATå firt N-qfrT ziÄT, 10% 10% 10% 10% 10% 10% 10% 10% 300/0 300/0 30% 300 0 40% (3) (e) (q) (q) 2008 19 anvr?r Gtrtr 7M-åz crv (ii) 1899 (2) \$r zrrer qrrr I q•-üf O, zrr 20 zr@frT qzT 2 q@frT 3 qzT q-rq7TT I (1) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. ?-Q--fT, ft-qfr•r, t g-*zæf t«FZ) (l*fi\$R fir« 10% 10% 10% 10% 10% 30% 30% 30% 30% 40% 2008 21 (45) (a) Èrftq-g t,FTOfQT (G) qqrfrQT 1. zifÄqr I FiFT ZTüZT (1958-9 gw&fr 388 qqt) (1958-9 412 q-a?fr) HFFfrq FT GIT (i) (1970-26 268 wÈr) FFTr fig (ii) æZITtÄT 3.q. (7979-43 195) Nir t ü7-rr \$1tFfr, FT.fr. 3.7. (1978-42 409) (1989-73 370) (1993-88 204) I 286 22 I finf•zr t, qTVTT, •31fig t, 1 46ä I Mr t ffr ÄqfrT ÄfrfrT Ètr & 5 NT qrr-14 g-å 15 I 2005 13.5.2005 11.5.2002 (situa) I err fig (i) (ii) (iii) gzi (iv) aq•f, (v) (vi) æiür uf t, (vii) Gi, (viii) I Äufzr (i) (1993-88 347 (ii) (1979-44 286) (iii) 7. (1991-83 207 (iv) gt (1992-87 509 (v) (1992-85 tFtRfr422 2008 (i) (1984-73 370 æittr t (1987-20 410) go-g 4i-z:q-\$r (1989-72 368 t, OTTVTT I (1992-86 gwe9Èr 103) HFFfizrr a-fi I vr.gq. h, 3Tt4FTT, (1995 579) gag (1992 qtfitrÈr 579); *rer (1992 717) 3.r. gog T.R. (1989 1366) Nof-zfi t I t7.qq. «M-IO tR gaz yf&q i t gztrq q•rvrr •tt6 t I (1996-102 454 1989-72 g?72tRt 368) Gzrr (1996-102 gwtRfr 466) fivfzr (1996-103 qretü 477) 24 6. qTqT t? (1998-110 113 arzrfrö); (2002-127 561 avgtfrö) I (2002-128 452 I oqü-286 oi7Tf7 (2007-6 1) Errfrg 5 1 FTTV (2000-S 200) HFFfrq 3 (2000-3 319) ÄtJfzü q-rq-;frzr RTJfzr t, (2001-124 q-aär '2 fig(T gug (2009-20 42 I 1 (2004-137 wtræfr 326 (2009-26 213 avgrfrö) I Èr qr\$R gag R. (2006-148 616 a-cgtfiö) 7T\$T (2008-9 qvftfr{ft 191) I tr t, qrér I ÄqqrqÈr, 2008 25 10.46å t? R. ü.Èr. (qq3T7#R 2001 862) ö g 2006 1383) BRIT I (q,37T\$37R 2000 808) BFT *Türt\$R tr, Rofzr F:rår å. Bg•r) fivf-q t (2004-134 wtafr 570 avgt5) -qrq-xfr I 11. güzæf (\$0 R. 2005 1581 q?Rfr) I qr, "In a 'contract of sale', the main object is the transfer of property and delivery of possession of the property whereas the main object in a 'contract for work' is not the transfer of property but it is one for work and labour. Another test to be often applied to is : when and how the property of the dealer in such a

transaction passed to the customer : is it by transfer at the time of delivery of the finished article as a chattel or by accession during the procession of work on fusion to the movable property of the customer? If it is former, it is a 'sale'; if it is the latter, it is 'works contract'.—The essence of the contract or the reality of the transaction as a whole has to be taken into consideration. The predominant object of the contract, the circumstances of the case and the custom of trade provides a guide in deciding whether the transaction is 'sale' or 'works contract'.— It is settled law that the substance and not the form is material in determining the nature of transaction." 12. mT I ,3-TTETIX C.C.T., u.p. vs R.R.G Transmission Ltd., (TTR No. 771 of 2011 Dated 12.12.2011); (2012) 18 V LJ 107 13. 3.5. (—4PFTT, éfr&T 26 *TfrfrT gq.g€. Os zrqæf I æfiqz, üFT, gzrrrr FT t, I RFT fr«r, I F: Ätrffttf t (F.W. (1986 Tg-362) rrqT Gb Äqf0T zr t, MT, srf*qr åznx I *Efrz tzrr 3T7: I R.P.G. Transmission Ltd., 113/4, Navyug Mamet, Ghaziabad vs C.C.T. U.P., (2012) NTN (Vol. 48) 16 Tribunal 14. 3-qv, iFTTzrr ,3iTOT *r GrrgtTT I C.T.T., U.P. vs Aristo Pvt. Ltd., E-64, GI Road, Ghaziabad, (2011) 15 V LJ 6 15. #trfizrtT I qTrzrr, gqg FFZRT tr qtr I gatrv Itufzå Grzf C. T.T vs Shanu Traders, Nehru Nagar, Meerut, (2011) 15 V LJ 107 16. t fr«\$r 3.g. t t Grr I 2008 27 I QT(T-3 QRT-g FTgfëfizr Y<FT I (1999 823) fr efr ft-qfur ur I tg fig q, uRT-3 t I q. W.R., FT (2009 g*öt 39, 68) t arrgrtr q-q-3 I Rr RT#rq qT3-r Äq-fft7 (i) öirrrf?f C. T.T., up. vs Advance Spectra Tec (Put.) Ltd., Ghaziabad, (2010) 14 VI-J 4 17. t glër attr Gtr«r, *rggT Nir I t I HT*r, tl\$tr etr, 7 Ashok Kumar Chhabra vs C.C.T., UP. (2010) 13 V LJ 275 18. an-qtr Q5T I 31fir45rfr Gilgfr, t I C.C T., UP. vs Advance Spectra Tec (Pvt.) Ltd., Ghaziabad, (2010) 13 V LJ 300 19. R.eq.QTT. ZT(T 1997-1998, 1998-1999 q-4 1999-2000 €. 1 I urq-21 28 I I 30 70 qtr t Q, t I gqtrqvr zzrrqltr GT 30 qz I Allahabad Hume Pipe, Allahabad vs C.C.T., u.p, (2010) 12 V LJ 100 20. föff# Gtrt tr öiitTT?T I IO(Q) 25.6.2001 tr.å.g«. qi7T Rofzü f\$ err Royal Furnitures vs C.C.T., u.p., (2009) 11 V LJ 42 21. IFT.å#r.å. t, BTTZTFT rrqT I R;zzr t, t zr6 fa; NZTFÄET, 2008 29 trzqr I & t, gær\$tr org-tfr, «r t, R.S. Avtar Singh and Company vs C.C.T., U.P., (2008) 8 VU 258 22. I Rizrr 10-tT C. T.T vs Chakmati Construction Company, 2012 NTN (Vol. 48) 209; (2012) 20 V LJ 233 23. t, I q-aT FT, 3.7. ft., (2007 F-273)QiT I qT I fr øtTT gTRr Èr efr t gzirtT tg üg. it I TTFTT qzrrr I Èr «-cr 4juFfr, (1999 5 {Ø-604) t I *rtRFT \$fifzRf øåx QT I fig ft-qfÜT I 30 F'FFTT 4T qrq-3 EFT ait R. (7975 335) Nuf•zr I fi-ofzt *.W. W.R., fit, 3M. (2002-20 45) I 24. arrtntr I OTT t, qx .*frztr tr sq•qi zrv t I zrrr a-rat I HFFfizr a-qr (2005-13 37) t t firzrr C. T.T. vs Instant Auto Colour Lab, (2012) 20 VU 11 25. I I fig ITQT I arrx:rfr 1 t, \$1 q-zrzfr TVfr, t I Bharat Heavy Electricals Ltd vs c.c.T., u.R, 2013 NTN (Vol. 51) 10 28. I fig tr t, t I (2011 QT I g-q-tr«q HFFfrq C.C. T. vs Asotech Reality Pvt. Ltd., 2013 NTN (Vol. 51) 10 27. I 'ircon NHAI' err I Nir 2008 31 (1999 F-604) 7. (2010 .tr-43 ffe-231) €Åz \$r Imon Internationa' Ltd. by Manager (Finance) vs C.C.T., U.P., (2013) 21 V LJ 222 28. zrr t I Ws N.M. Goel and co. vs Sales Tax Officer (1990 UPTC 865) and Ws Rashtriya Spat Nigam vs State of Andhra Pradesh (1998 STC 423) C.C.T., U.P. vs Adhishashi Abhiyanta 2013 NTN (Vol. 51) 82 29. C.C.T., U.P., Lucknow vs Meeraz Decorators, Lucknow, VSTI 2013 (Vol. 16) B-56 30. I Shri C.K. Jidheesh vs Union of India & Ors. (2005-13 SCC 37) C.C.T., up. vs InstantAuto Colour Lab, (2012) 20 V LJ 11 31. fr« qqr, I qr HFFfræ:r M/s N.M. Goel and Co. vs Sales Tax Officer (1990 UP TC 865) and M/s Rashtriya Spat Nigam vs State of Andhra Pradesh (1998 STC 423) t I ft6 qi C.C.T., up. vs Adhishashi Abhiyanta. VSTI 2013 (Vol. 16) B-364 32 32. arrtn-& zrzrr, C.C.T., up. vs Value Line Intenor Pvt. Ltd., VSTI 2013 (Vol. 17) B-667 33. t g-zift t I QT q-t I Garg Photo Films, Agra vs Commissioner of Trade Tax (2004-25 NTN 1281; 2005 UPTC 230) and Commissioner of Trade Tax vs S/s Indian Railway Construction Company, Agra (2005 UPTC 984) oåx *rzt qzrq•r q-r-a;-frq Mitsui Kensetsu India Pvt. Ltd. vs c. T.T., u.p. 2014 NTN (Vol, 54)-62 34. az 3fifi-zrq tr qrT-28(3) frqf-«r l%zrr qr I a:rrqr t I Äqfor t, 017: Larsen and Toubro Limited and another vs State of Kamataka and another 2014-1 scc 708) RIX-97, 118 119 t qr øntTT t UP. Rajkiya Nirman Nigam Ltd. vs State of up, 2014 NTN (Vol. 54)-215 35. g4 qr#r fiqfur I 2008 33 t, t otre q-gi t, Glei t I q-iq oåx it mq•z qzT I Ttr qi crt t Ittrz t I t øfr(t, t ,3RYf\$zr ECE Industnes Limited vs state of Tamil Nadu, 2014 NTN (Vol. 54)-138 36. railway sleepers, ballast. mono block prestressed concrete sleepers q'tg <föT I fastenings, malleable cast iron inserts and high tensile strength wire (strands) Nqfvr mono block pre-stressed concrete sleepers ftz öiQFr t t V.S, Engineonng (P) Limited vs State of Andhra Pradesh, (2014) 68 VST 87 87. ftz QFTf-zai arrznqzr it t zrg t I Ganon DunkedåY & co. vs state of Rajasthan ('93- 88 STC 204 SC) fiofzr t I State of Karnataka vs Vijaya Electrical & Engineonng Works, (2014) 68 VST 172 (Kar) 34 38. ..3FT& Larsen & Toubro Ltd. vs State of Kamataka and others, (2013) 23 V LJ 97 (SC); (2014) 68 VST 353 (Kam) 89. q-r« I øttt5 e-rrqr t State of Tamil Nadu vs S.S.M. Processing Mills (2014) 25 VU 37 (Mad) 40. I gh•q-ä t I qr•qi I State of Kamataka vs Reddy Structures Ad. Ltd. (2014) 70 VST 329 (Kam)

41. t I (förra FTT) State of Karnataka vs Vaswani Estates Developers Private Limited (2014) 70 VST 411 (Kam) 42. I State of Tamil Nadu vs Rainbow Printers (2014) 69 VST 506 (Mad) 43. øTetTftr øfi t 2008 35 QT qi IRCON A/c NHAI 1 PZTZTT QT I qr I @TtITr fäi zag-rtr fi t, *Jiz 1 Santosh & Company, New Delhi vs CTT (1999 NTN vol. 15-604) and Commissioner of Trade Tax vs Indian Railway Constructions Company (2005 IJPTC 984) and CTT vs Advance Spectra Tec. (P) Ltd., (2010) 13 VLJ 300 Gannon Dunkedy & Co. and others vs State of Rajasthan (1992 NTN Vol. 1-417; 1993 UPTC 416) fü Ircon Internationa,l Limited Thru' Manager (Finance) vs Commissioner, Trade Tax up, (2013) 21 VLJ 222 44. promoters, builders, developers, real estate agents and owners of land Rz Larsen & Toubro Limited & another vs State of Kamataka and anothers (SLP (C) No. 17741 of 2007) K. Raheja Development Corpbration vs State of Kamataka, (2005) 2 VLJ 100 LärSen & Toubro Limited 26.09.2013 K. Raheja Development Corporation I g•ÉR-101, 107, 114, 115, 116, 118 RR-5 k Raheja Development Corporation Nufzr Assotech Realty Pvt. Ltd. vs state of up. and others, (2005) 5 VLJ 393 zrv itr t, I fiufq HFFfrZ1 Hufzå R-rfz.ü Ri-zrT t, t, Express Projects Pvt. Limitöd vs State of U.P. & Others, (2013) 23 VLJ 200 45. t I C.K. Jidheesh vs Union ofIndia and others, (2006) 3 VLJ 119 36 Ttfq@fq5r (SC); (2005-13 SCC 37) t Commissioner Trade Tax vs Instant Auto Colour Lab 2013 NTN (Vol. 51) | 46. 01.7.1989 I tfr6 I Mis. Kesh018tn Surind'anath Photo Bag (P) Ltd. & others vs. Asstt. Commissioner of Commercial Taxes (LR) City Division, Bangalore and other(121-2001 STC 175] q-q.qq.rfr. tr I t«r.wr.rfr. 20.04.2000 Rainbow Colour Lab and Another vs. state of Madhya Pradesh and others 12000-16 NTN 210) qi 20.04.2000 25 t I R. (ggr.) ACC Ltd. vs. Commissioner of Customs {2002-20 NTN 73] it q-t qx crt fivfzt t øurzrr t g.ü.ér. EFTfZ@5 25 e-TTEÄT(I F'. M/s. Golden Colour Labs and Studio and others vs. The Commissioner of Commercial Taxes. [ILR 2003 Kamataka 4883] I 30.07.2003 t Rüt 25 @rr: tr t 1 FTfzqi Tt: ez MT 2004 29.01.2004 I y: 2(3) srRér 25 Ffi tr 01.07.1é89 efr I Rz 19.08.2005 rrÄÄi I Ri--zr g.ér.ér. (SYT.) (gyx.) mof-q zr6 1145 2006 efr Ävfzr 8 t arq -Q q-t qqf 1 t qqr Hindustan Aeronautics Ltd. vs. State of Kamataka [1984-2 SCR 2481 I 2008 19 fr@T g.ér.ér. Larsen Toubro and another vs. State of Kamataka and another [(2013) 23 VLJ 97 (SC); 2013-53 NTN 65] Äqfzr t t 1 t C.K. Jisheesh vs. union of India ((2006) 3 VLJ 119 (SC); 2005-13 SCC 37] ÄUfzr t I 19 & I 19. In view of the above, the argument of the respondent assesses that ACC Ltd. case did not over-rule Rainbow Colour Lab's case is, therefore, clearly misconceived. In fact, we are not saying so for the first time as a three member Bench of this Court in MIS. Larsen and Toubro has already stated that ACC Ltd. had expressly over-ruled Rainbow Colour Lab while holding that dominant intention test was no longer good test aner 46th Constitutional Amendment. We may point out that learned counsel for the respondent assesses took courage to advance such an argument emboldened by certain observations made by two member Bench in the case of C.K. Jidheesh vs. Union of India, wherein the Court has remarked that the observations in ACC Ltd. were merely obiter. In Jidheesh, however, the Court did not notice that this very' argument had been rejected earlier in Bharat Sanchar Nigam Ltd. vs. Union of India. Following discussion in Bharat Sanchar is amply demonstrative of the same . "46. This conclusion was doubted in Associated Cement Companies Ltd. vs. Commissioner of Customs, [2002-20 NTN 731; [2001-4 SCC 593] saying . "The conclusion arrived at in Rainbow Colour Lab case [2000-2 SCC 385], in our opinion, runs counter to the express provision contained in Article 366 [29A] as also of the Constitution Bench decision of this Court Builders Association of India and others vs. Union of India and Others [1989-1 NTN UNRP-43; [1989-2 SCC 6451 47. We agree. After the 46th Amendment, the sale element of those contracts which are covered by the six sub-clauses of Clause [29A] of Article 366 are separable and may bé subjected to sales tax by the States under Entry 54 of List 11 and there is no question of the dominant nature test applying. Therefore, in 2005, C.K. Jidheesh v. Union of India [(2006) 3 VI-J 119 (SC); 2005-8 SCALE 784] held that the aforesaid observations in Associated Cement (supra) were merely obiter and that Rainbow Colour Lab (supra) was still good law, it was not correct. It is necessary to note that Associated Cement did not say that in all cases of composite transactions the 46th Amendment would apply. (gyr), g.O.ü. 7. (yr) F. (YT) 64 "64. Methet contract involved a dominant intention to transfer the property in goods, in our view, is not at all material. It is not necessary to ascertain what is the dominant intention of the contract. Even if the dominant intention of the contract is not to transfer the property in goods and rather it is the rendering of service or the ultimate transaction is transfer Of immovable property, then also it is open to the States to levy sales tax on the materials used in such contract if it othenvise has elements of works contract. The view taken by a two Judge Bench of this Court in Rainbow Colour Lab (supra) that the division of the contract after Forty-sixth

Amendment can be made only if the works contract involved a dominant intention to transfer the property in goods and not in contracts where the transfer of property takes place as an incident of contract of service is no longer good law, Rainbow Colour Lab (supra) has been expressly overruled by a three-Judge Bench in Associated Cement." 38 "Keeping in mind the aforesaid principle of law, the obvious conclusion would be that Entry 25 of Schedule VI to the Act which makes that part of processing and supplying of photographs, photo prints and photo negatives, which have "goods" component exigible to sales tax is constitutionally valid." 25 I t I Rvfzt State of Kamataka Etc. vs. Pro Lab and Ors. Etc. [(2005) 27 VI-J 293 (SC); 2015 NTN VOL-57 PAGE 102] 47. KPTCL Nqfir (a) Technical specification of laying of stations; (b) Supply of materials; (c) Civil portion of contract; and (d) Erection a-fi t, tr t etr 4 qr 12.5 I gg z;f\$R State of Kamataka vs. Transglobal Power Limited, [2015 NTN Vol-57-2261 48. z-qf<7 (iMG) laying down of civil foundation 2. supply and installation of electrical line 3. supply of electrical items 4. erection and commissioning of WTGs supplied by customer Oz tr I 3 Ng Eht, WTG \$r rr t WTG qzi I qv Äzrqqr, 2008 39 g.ß I unqrtr get "This offer letter demonstrates that the offer was for the services required for the erection and installation of WTG, which is a single integrated contract. For the sake of mnvenience, if the work orders, pursuant to the offer letter, is segregated to execute the unique wind farm project at specific location at site addresses given by the customer, it does not lose its composite, single, integrated nature." 14 16 t:— "14. Thus it is clear that in a works contract involving transfer of goods and labour, tax is payable under Section 15(1)(b) on the total consideration of the works contract. If the labour contract is an individual contract involhihg only labour, no tax is payable. In the case on hand, the assessee has segregated the activities as per the work orders executed against the offer for erection and installation of VvTGs. It is not the case of receiving labour related charges for executing pure labour work without transferring any property in goods. The entire contract, if perused as a whole, is in the nature of composite single integrated contract, through designed as it is four separate work. orders. All the segregated activities are related to the very same project with the very same customer involving transfer of goods and labour." "16. The arguments advanced by the learned Counsel for the assessee that service tax has been paid on the labour contract receipts and as such is not amenable to the provisions of Section 15(1)(b) of the Act, is not acceptable as the two different enactments are operating in different fields. If the works contract executed by the assessee falls under the definition of 'taxable services' amenable to levy of service tax, the assessee cannot be absolved from the liability of composition tax under Section of the Act." [Suzlon Infrastructure Ltd. (Subsequently known as Synefra Engineering and Constructions Ltd.) (Presently known as Aspen Infrastructure Ltd.), Bangalore vs. State of Karnataka [2015 NTN VOL-59-91 49. arrqTtr BPCL F. 61770494. 90 I gg F. 47177732.00 t F. 4592762.90 etr t 20*r 0TfüTrtr BPCL 4592762.90 Rz zra 579836.00 R;zrr t I 20tr zrv 40 A-er t I Qié State of Andhra Pradesh and others vs. Larsen and Tourbo Ltd. and Others [(2008) 8 VI-J 326 (SC); 2008-38 NTN DX 311 19 tr t "19. If one keeps in mind the above quoted observation of this court in the case of BuildersAssociation ofIndie 11989-73 STC 3701 the position becomes clear, namely, that even if there is no privity of contract between the contractee and the sub-contractor, that would not do away the principle of transfer of property by the sub-contractor, that would not do away the principle of transfer of property by the sub-contractor by employing the same on the property belonging to the contractee. This reasons is based on the principle of accretion of property in goods. It is subject to the contract to the contrary. Thus, in our view, in such a case the work executed by a sub-contractor, results in a single transaction and not multiple transactions. This reasoning is also borne out by section 4(7) which refers to value of goods at the time of incorporation in the works executed. In our view, if the argument of the Department is to be accepted it would result in plurality of deemed sales which would be contrary to article 366(29A)(b) of the Constitution as held by the impugned judgment of the High Court. Moreover, it may result in double taxation which may make the said 2005 Act vulnerable to challenge as violative of articles 14, 19(1)(g) and 265 of the Constitution of India as held by the High Court in its impugned judgment." t 20 fir4T Surya Constructions vs. Commercial Tax Officer (WC and L T), Emaku/am and Another [2015 NTN Vol.59-19] 50. I (2000-16 q;r.4.VT. O.FT. 425) 3fr*Ffr (2008-36 9.FT. 47) Commissioner, Commercial Tax U.P, Lucknow vs. Abhilasha filling Station, 12015 NTN Vol. 59-391 51. qT\$R I 30 tr ft-fir trqr Commissioner, Commercial. Tax U.P. Lucknow vs. The Indian Hume Pipe co., Ltd. (2015) 29 VLJ 87; 12015 NTN VOL.59-2921 NZFTT*T, 2008 10 10. fig ü, t, qzT qTg-tTT— (G) (q) gl'q qkTT fif tFT(TRT t— 1. ztT<t Z.g. qftZFT 3 Gzrr I qr 623 2004 gqrtr tr t, C. T.T. vs Kewal Kumar Lumba, Awass Vikas Colony, Chandosi, (2011) 15 VLJ 49 2. ZZTIVT(1 *r.g7.\$r. FTäztr 42

xrpfqfQfE6r 10 t? øü.gq.üfi.ér. etr, & t I g-q-ta.-q *fff & a-RT & Bü.w.üÜ. err, '3fr.VT.fi.ü. * ZRT Fifi<T em, 31). g7.qt.O. Bj.w.üfr.ü. r 11) C.S.T., State of Maharashtra, Bombay vs Rolta Computers and Industries Pvt. Ltd.. (2009) 11 VLJ 264 3. 2000-01 'Right to use' ø.lfüfrz:rq I 29.9. 1995 Qir t, AFT*ru R. (2000 593) 3.Y. xpzr qr I zr6 t, atr t, ft., (1998 336) R. (2008 1231) * I gq-cr I 2(q) 3.5. 1 20tr t qi I 2(qq.) t, Qtr Rcf-a I qvi 2008 10 43 I qui t, fi tfizrr I etr I I Vysya Bank Ltd., 30-31 Navyug Markot, Ghaziabad vs C. T.T., U.P., (2009) 11 VI-J 294 Bia7fir goTT 1 fi zrfi t ATFT (gqq qi qær qv t fitr*r arqTtr C.T.T., U.P. vs Harnesh Kumar, A-64, Ghandhi, Moradabad, (2009) 10 VLJ 225 efr I 225 SOO 15 I tar ar I TTqT, I föfq (2007 300) '3FZT (1997 629) I Ginshchand Gupta vs c. T.T., u.p.i (2009) 9 VLJ 96 6. ÄqfqT I R. 614 2000 R. 3.7. 3FZT (1998 336) t va-q*-rq qpF<RfÄiT Io (\$4 1997(10) 82) t I C.T.T., U.P vs Agarwal Pulp and Paper Ltd., (2009) 9 VU 145 7. etr (2006 I Refor C.T.T vs Prince Tourist Bus Services, Ghaizabad, (2008) 8 VLJ 257 t, æerFT BFzr I z•rq t I gftq•rqT t, qv t, t, t I Off: (2002 QTFTT-20 EU-232) *r Polades Advertising Pvt. Ltd., Ghaziabad vs C. T.T., U.P., 2008 NTN (Vol. 38) 226 Tribunal 9. ant:rrtr efr efi, üfiFT I I gqq OTT, arrqTtr R9fFTtr ur, efi, qtr qr «T UT, t I qqr q, 2008 45 OTT I c. TX, UP. vs Ambica Construction (Pvt.) Ltd., Lucknow, (2013) 21 VLJ 20 10. W.R. (1992-86 539 ft. (2003-132 177 11. (1993-88 gqtrEr 357) (effective) & I 12. qi«r 3.5. (2006-146 355) IS. (1999-114 317) (effective) I 14. (1996-102 106 wEr) g-«tfr.w. get (2004-137 IS. 20\$ &g-t (2000 593 gt 2000 P-425 HFFfrq 5 fitz-54 t, fÄqfi 4 5 t, Agi 9TfGT t I zro 'qrÉzq t, W. gos \$. F. (2011-43 I 16. 3TrgfrQi I fig ørerrztr 46 10 I RFF?rzt OT, gqrtr tr GTFTT UT, ZTQT I State of Andhra Pradesh and Other vs Rashtriya Ispat Nigam Limited, 2002 NTN (Vol. 20) 232 17. g-å I I I HFFfiq 'TET ei\$-Er O, I O.L.C. Finance Ltd. and Other vs Union or India and other, 2002 NTN (Vol. 20) 323 18. gfiqtr qv *TITO gTETfiIf g&af qtrtr t, *FT-Q I FFFfrq RiQT•.- "A mere contract of hiring without more, is a species of the contract Of bailment. Transfer of right implies that full liberty is vested on the transferee to have the right to use the goods to the exclusion of all other including the owner of the goods. " Ahuja Goods Agency and Other vs State of (J.P. and Other. 1997 NTN (Vol. 11) 484 19. gai R;--a-a qi zrrr *fir, @fr, Off, €Z qir I €T*r ur, fig I HFFfizr Kishanchand Bherha vs State of Orissa and Other, 1991 STC (Vol. 83) 325 Orissa High Court 2008 47 20. äTXT *3TQTzr t, qr '(Téz FTtrzrr 1 ftz 1 FFFfrq g•qFT ur, Bank of India vs C. T.O., Central Section, Culcatta and Other, 1987 STC (Vol. 67) 199 Calcutta High Court 21. fr Rz zrv Itz•rr tr Ètr TFTT, State Bank of India and Other vs State of Andhra Pradesh, 1988 STC (Vol. 70) 215 22.5« qr« ÄffiT efr I I zrrzrq Toreads (i) Agra and Other vs State of U.P. and Other, 1993 NTN (Vol. 3) 181 Gnd 1993 UPTC 828 23. I 10 fä 10 75 ørqfö I I ørafä t fig west Coast Industriel Gases Ltd. vs state of Keda. 2003 NTN (Vol. 23) 964 and (2003) 132 STC 177 Kerala High court 24. zr6 Re q-t fig t, t I qzi-rr I 48 IO I øfr(Banda Tent House Association vs State of U.P., 2003 NTN (Vol. 23) 1004 26. qzx, EFT(1f9T 91T, ZT(T a-rz:rt <lzrt t I ifr t, Srqq, TQT t I c. T.T., UP. vs Jamna Prakash Jaiswal, Allahabad, 2005 NTN (Vol. 28) 256 26. zz.rrqtr tr.Q. I g-\$ (2006 F-307) RTrqr«ær RF:rr Kuldeep Chorsia vs state of U.P and other, (2009) 11 VLJ 130 27. tå4*r efr Ffiüfr tr I C.S.T vs Prahlad Industries,' (1998) UPTC 1059 28. \$r R. 3.7. (1998 336) €•ug-qr-o- err I I 29. crt t, q-t g.Q ez (2011-43 359) Äqqrqtr, 2008 10 49 @TFFTT (2008-18 246) I t itr I t I Äger 30. I crrrr frbxrå *13TR. ,å-;«, (2008-14 58) I HFFftZT fh1T Äfri-rr ur, qrFZ Gr Sl. arq tr, I fig I fffüg-t 3.5. (2007-6 28) FT 32. ONGC ur Drilling Operation Drilling equipments ONGC Drilling Operation Gr a-r I qx ONGC mer ONGC I gtqFT Drilling equipments ONGC ü, ONGC t I Aggarwal Brothers vs state of Haryana (1999-113 STC 317 SC) fivf-q I I zrö QT(OTT Q, "The nature of work entrusted to the assessee therein was only to carry on the drilling operations by using its personnel and equipment. Mere fact that the operations have to be done in the earmarked area by ONGC, by itself does not bring the machines as under the effective control of ONGC. Given the nature of work and the place of work, necessarily, it is only the ONGC which has to specify the earmarked place where the drilling operation was to be carried on. The fact ONGC had the necessary authority to identify the area of operation, may at best point out ONGC's control over the site, but, that by itself, would not mean that ONGC had the possession and control of either the machinery or its operation, to result as the leasing transaction." State of Andhra Pradesh vs Rashtnya Ispat Nigam Ltd. (2002-126 STC 114 SC) frFJftz t, Rrg I I sophisticated 50 machinery err 1 VT I fiTfzr (1990-77 182) t hafu fr:- "There must be a transfer of that right." The High Court further held that "the transfer of right to use goods necessarily involves delivery of possession by the transferor to the tranferee. Delivery of possession to a thing must be distinguished from its custody". On the terms of agreement, it was held 'thus the essence of transfer is the passage of control over the economic benefits of the property, which results in terminating the rights and other relations in one entity and creating them in

another". Going through the agreement, the court held that all that the contractor was entitled was to make use of the machinery for the purposes of execution of the work for the assessee and there was no transfer of right to use as such, in favour of the contractor. The effective control of the machinery, even while it was in use by the contractor, was that of the assessee. Thus the High Court held that the contractor, was that of the assessee. Thus the High Court held that the charge under section 5E of the Andhra Pradesh General Sales Tax Act was not attracted. *Er F:refrT t I* "So long as the effective control of machinery was with the owner, even while it was in use of the contract done and the contractor was not free to make use of the machinery for work other than the project work or move it out during the period the machinery was in its use, the requirements for attracting the charge did not stand satisfied. The fact that the contractor would be responsible for the safe custody while it was on the site did not militate against the owner's possession and control of the machinery. Thus the apex court held that passing of an effective control of the machinery to the contractor was a sine qua non for the purpose of attracting the levy under the concept of deemed sale relating to transfer of right to use goods." *qFFfiZT Bharat Sanchar Nigam Ltd. vs Union of India (2006-145 SCT 91)* *I Aban Lloyd Chiles Offsh0iE Limited vs State of Tamilnadu, 2013 NTN (Vol. 51)-136 33. IMFL (qrT Fl?xr) zr cr tzrr zrv Q, Bharat Sanchar Nigam Ltd. vs Union of India and others (2006) 3 V LJ 289 (SC); 2006-3 SCC 1* (a) there must be goods available for delivery; (b) there be a consensus ad idem as to the identity of the goods; (c) the transferee should have a legal right to use the goods-consequently all legal consequences of such use including any permission or licences required thereof should be available to the transferee; (d) for the period during which the transferee has such legal right, it has to be the exclusion to the transferor-this is the necessary concomitant of the 2008 10 51 plain language of the statute viz. a "transfer of right to use" and not merely a licence to use the goods; and (e) having transferred the right to use the goods during the period for which it is to be transferred, the owner cannot again transfer the same rights to Undoubtedly 'trade mark' is a tradeable commodity as goods but in the instant case, the right to use of the trade mark has been permitted at the same time to various different companies as has been mentioned in paragraph 2 of the revision itself and there is nothing on record which could establish that the transferee assessee having so permitted the use of trade mark has excluded itself from its use. In view of above, the 4th and 5th conditions as laid down by the Supreme Court do not stand fulfilled. In view of the aforesaid facts and circumstances, the permission to use the trade mark does not satisfy all the five tests as laid down by the Supreme Court in the case of BSNL (Supra) to bring it within the ambit of transfer of rights to use the trade marks. *n c. TT., UP. vs Seegram India Ltd. 2013 NTN (VOL 53)-283; (2014) 24 VU 10 34. efr 1 zrv 0i77f?T* "The bus was never entrusted in the effective control of the assessee respondent and he was not free to utilize it for any other purpose or the manner he wanted. Therefore, there was no transfer of right to use the bus. The hiring charge are not liable to trade tax under the Act." *c, T.T., u.p. vs Kalyan Singh, VSTI 2013 (Vol. 18) V-948 35. arrtntr 27 2002 'VITAN A/c Supermarket' I •transfer of right to use'; qTQTFrzr %zrr 1 arrt:rrå g4 t I S.P.S. Jayam and Co. vs Registrar, Tamil Nadu Taxation Special Tribunal (2004-137 STC 117 Mad) it Fl*rzr a--q.r Mr t, wr I Sunrise Associates vs Government of NCT of Delhi, (2006) 3 V LJ 457 (SC); (2006) 145 STC 576 (SC) Yasha VS Commissioner of Sales Tax (2008-17 VST 182 SC) RFFfzt Malabar Gold Private Limited vs Commercial Tax Officer (2013-63 VST 497 Ker) I Bharat Sanchar Nigam Ltd. vs Union of India (2006-3 VST 95 SC) Äqffttf t, I Actionable Claim & STTTfq@f45T 10 52 t I qqf S.P.S. Jayam and Co. vs Registrar, Tamil Nadu Taxation Special Tribunal 011FTT TT<FT qzrér I* "It was contended before this court that the agency was given a mere right to enjoy the trade make for a period and the amount received was only towards royalty and hence, should have been exempted while calculating the turnover. The Revenue submitted that the transaction is a sale of incorporeal goods. The Division Bench after referring to various clauses in the agreement between the parties therein took note of the decision of the honourable Supreme Court in the cases of Rashthya Ispat Nigam Limited vs Commercial Tax Officer reponed in (1990) 77 STC 182, Vikas Sales Corporation vs Commissioner of Commercial Tax reponed in (1996) 102 STC 106 SC; (1996) 4 SCC 433, 20th Century Finance Corpn. Ltd. vs State of Maharashtra (2000) 119 STC 182 SC and held that the transfer was of right to use and not a mere right to enjoy. It was pointed out that for transferring the right to use the trade mark, it is not necessary to hand over the trade mark to the transferee or give control or possession of the trade mark to him and it could be done merely by authorizing the transferee to use the same in the manner required by law and the right to use the trade mark could be transferred simultaneously to any number of persons. It was held that the assessee in the said case retained

the liberty to use the mark in the event of the licensor started to manufacture the products equally it retained the liberty to grant licence to any other individual person or company to use the trade mark and such right being an intangible or incorporeal goods which can be merchandised by the registered owner and as pointed out by the honourable Supreme Court the word "goods" is defined in a very wide terms so as to bring in both the tangible and intangible objects and trade mark right is intangible goods which could be subject-matter of transfer. The above decision would squarely apply to the case on hand." *Vitan Departmental Stores & Industries Limited vs State of Tamil Nadu* (2014) 68 VST 70 (Mad.) 86. earth work, labour work and work of transportation *rrrSt crt I crt Vf wr I AT Mfs Agarwal Brothers vs State of Haryana*, (1999-113 STC 317) *Nufzr t I 20th Finance Corporation Ltd. vs State of Maharashtra* (2000 UPTC 593) *Rufu* 2008 10 53 "Transfer of Possession is not the sine qua non for the purpose of tax on the Transfer of the Right to use the goods." *Ahuja Goods Agency vs state of up.* (1997 UPTC 629) t, "transfer of right to use the goods' means that the user must have free will to use the goods and the right to use the goods is transferred in the name of the user." *ZTIT State of Andhra Pradesh vs Rastriya Ispat Nigam* (2002 UPTC 273) *trur llessor' t 'lessee' qtr I Commissioner Trade Tax vs Nand Transport Co.* (2008 NTN Vol. 36-47) tg 'lessee' VT I 3 fiUfzâ R-qT:- (a) *state of Tamil Nadu vs Essar Shipping Ltd.* (2012-47 VST 209 Mad.); (b) *Bharat Sanchar Nigam Ltd. vs Union or India* (2006) 23 VLJ 289 (SC) (c) *CTTVs Hamesh Kumar* (2009) 10 VU 225 "In the matter of interpretation of a taxing statute, as well as other statutes, where the applicability of Article 246 of the Constitution of India, read with Seventh Schedule is in question, the Court may have to take recourse to various theories including 'aspect theory' as was noticed by Hon'ble Supreme Court in the case of *Federation of Hotel & Restaurant Association of India vs Union of India* (1989-3 SCC 634) where it was observed that: A distinction must be borne in mind between an indivisible works contract and a composite contract. If in a contract, an element to provide service is continued, the purport and object for which the Constitution had to be amended and Clause (29- A) had to be inserted in Article 366, must be kept in mind." Thus, a legal fiction, created by reason of the said provision, should be applied only to the extent for which it was enacted. It, although must be given its full effect but, if, it is applied beyond a point which was not contemplated by the Legislature, same would lead to anomaly or absurdity." u It is, therefore, difficult to hold that in a case of present nature, sales tax would be payable on the value of entire contract 'magic Creative Pvt. Ltd. vs Commissioner Of Commercial Taxes and others' (2008 NTN Vol. 38-218) specially when the assessee has full control over the machineries. The maintenance of the machinery is responsibility of the assessee. The ownership was never transferred. Regarding the sale of the factory, the matter has been restored by the Tribunal to the AO to find out some facts. So, no question of law is emerging from the impugned order passed by the Tribunal." *C.T.T., U.P. vs Ambalika Construction (P) Ltd., Lucknow*, (2013) 21 VLJ 20 37. q-t qTQT 10 54 •tr t I HFFftzr \$TTEr« ønqrc Commissioner, Commercial Tax, U.P. Lucknow vs. *Srivastava Service Station* {2015 NTN Vol-58-435J 38. Grå I crt fäg gfr*z tr zrfr«, gâ 1 g-ft;-z t I t I 46â 366(29-A) 2002 15.09.2004 31.03.2005 I f&1t4i 01.04.2005 2004 XTZIT I 4 *rzq 12.5 12. 5 I 01.04.2005 QI, 01.04.2005 .3TQT 01.04.2005 O, 01.04.2005 t 12.5 I 12. 5 tr RiqT, 100 tr øpfvg I TrfiTT t fö;-qqT t t a-ét I I t qzT 20 efr I 12.5 GFTT I 2008 10 55 *Orix Auto Infrastructure Services Ltd. vs. Commissioner, DVAT, Delhi and ors.* [2015 NTN VOL-58-67J 39. *Rotomac Finance Private Ltd. M.M. Plastic (P) Ltd. Kanpur QtFit qr F. hufft<T Right tb use qq.gtr. I 1999-2000 €.* g-q*th I t I 3-gt5 vre-é fiofzr I HFFfiZT 20th Century Finance Corporation Ltd. and another vs. State of Maharashtra (A.I.R. 2000 S.C. 2436) I q-c t I Ävf-q *Copper Corporation Limited vs. State of Bihar* (A.I.R. 1961 S.C. 347) NT A.V. *Thomas and Co. Ltd. vs. Deputy Commissioner of Agricultural Income Tax* (A.I.R. 1964 S.C. 569) gq "the aforesaid decisions unambiguously lay down, where sites has not been fixed or covered by any legal fiction created by appropriate legislature the location of sale would be a place where property in goods passes." Gré "We, therefore, find that the location or delivery of goods within the State cannot be made a basis for levy of tax on sales of goods. Under general law, merely because the goods are located or delivery of which has been effected for use within the State would not be the situs of deemed sale for levy of tax if the transfer of right to use has taken place in another State. Therefore, the contention, on behalf of the respondents that there would be no completed transfer of right to use goods till the goods are delivered is to prevail, then the respondents are further required to show that the contract of transfer of right to use goods is also entered into in the said State in which the goods are located or delivered for use. The State cannot levy a tax on the basis that one of the events in the chain of events has taken place within the State. The delivery of goods

may be one of the elements of transfer of right to use, but the same would not be the condition precedent for a contract of transfer of right to use goods. Where a party has entered into a formal contract and the goods are available for delivery irrespective Of the place where they are located, the situs of such sale would be where the property in goods passes, namely, where the contract is entered into." transfer of right to use the property q*r, c. T.T., u.p. vs Rotomack Finance Pvt. Ltd., (2015) 28 V LJ 176 11. t, qzr É arq ErfQLZ a, (q) (v) EFTrrfQT, srn* 6 qrå *rrr I Nir t; 7 (71) a-fi t, Qtr I 7 (T) (gØ, (817) qTtr I 12. (Amount due) 3Taq-r N-q-*t t5T#, zrr 100/- t, ETZ) q*rg-rr I 2008 13 57 qT F, qrJT, ff9r, (v) (q) (s) zrr qtr urtT; zrr q-zt zrrr, qT GINT I a:frT (4) >Ttr I 385 I g&qref q7?T, %tff, emQT, 13. BTfå4jrtr I qq-•crfQT I I 1. 2011 31.3.2011 FT f*qü 14 58 (3) gei gtr' agr" «r zrr QTTGT gRqi, I 14. (Reconciliation of qTfrFT "B" gRztr (4) t, qerrqFT 15. 16. (Discontinuance of business) 30 ATfåE6Tt I (2) mfåTr?r Fr t 17 Jqerrcr (11) * 1. 2009 30.1.2009 t, 17 z•qqRT-11 l' frTQTtrdr, 200B f*-ag 17 17. (Agent) (2) fig 18. t-TTft?r (Held) 59 (Held) (q) (q) åzrrv (2) zrr KIA, fðÜT I (5) fr•-q t, (Held) q-t ÄZFT-19 I (Held) 13 (q) (gQ5) X grs 100 (45) *I-tg t (u) 19 qr 1948 1948 (8M) 1948 1948 4 1 (qiq) 1948 75 q&:- t; '3?rq qoit, 31, 2007 55 I Bifüfr-zrq, 2007 4 Äft« zu 20 (Q) 200B 01 fur 2007 qrq-4 it fafÉ?T fäufi ur tt dt trfmff a(q) fÄftd qrrr 4 aft it å, ar«rtt ftrft?T it, qT fm«zfrf, ftrq 1948 qTXT 3(0T) qtr I (2) 13 (1) orr@fr:— 100 + 20. (Inventories) Qir (G) (T) 1. 20 18 (1) (2) å•zrrt ftr# NZFT-18 18 (1) (2) å•zrrv qrRzrg zg (1) (ö zrqT Q5T 2014 27.6-2014 ftr;f 2008 20 03 øfr(rr) zrR (z5) ft-ft-€r Z5r«tr t, ftrå Rrg (a) (T) * qTR7 * q-t g-nf7Trfr FT evf %--ö qn?ff 1 zqrq& \$ ggz qr QTfar avg (T) qr (a) \$ øn&4iT * * FTgz EF7T@r ! 2(6) 3qfizvr (1) * (a) (2) * (T) * Tf & fraxrrdr * I Ebt YR, qr fir * Bi-R-« 1. 2009 30.1.2009 I 2, g.g. (gerq 2009 30.12009 I 21 64 & 7Ttr 1 Fff, \$7gz * fig oi?TTfrT (T) QT arqvnt fiqq-24 \$ OTetFT & * qrqr & 14 \$7gz 21. (Qi) YET BT?BT , vr«r AT 1. 3.7. (mT Nqqr«r, 2009 30.1.2009 (U) 1948 2007 (70 utltr t t I ffi 6 'Ttv, t, arr6TtT qTtt 21 2008 65 (q) 1948 2007 t; 1948 0, 6 zfi rrtr G) (z) (3) (s) (6) 6 (q) (q) (q) F) (q) ft&T «r t; zr tzrt TtT q•7T O, t; ri\$BFT Ä-qfiT t; qr qr•-2 (2) 13 qr x«ræ (2) zirzr <1Fr qr qrFTi zrr •-ætr zrr trz•t, *-zr, Ng Äxrfor qzq; zrr zr ørffirfrir fiqfur zrr ur 21 66 (\$ qqg; g-zrrq @IT) az Äqfr•r (GET) 6 37: Nir qr (Qis) zr t 6 ütr qr Rzrr *TQT, qTz (Got) 6 t; qT (q;z) Oz ÄRfrT, qT qT f*QT t; (2) frFt:— (a) zrr x y-q>rrr t:- 1956 8 (1) 2008 21 (q) (5) (q) (g) (q) 67 fig t I 6 HIV, 1948 zrr (4) Hr *firz t, (6) 1948 (q) 1948 7 (q) BFTfir t, crt 1948 4 (T) rrrqT t, 08 (3) (g) (0 (q) (q) (q) 21 tråt df ftrvft t KTfå« fFriG fertF, t arqrr?r Trtr favr O, ;rtf trtr (1145) t; (Q) Ärrfor tr øfr €rqr Q•-å qrq-2 (2) 13 ftQT (2) zrfrfr Rrg rrg qtr q-r zrrFr qr Q, fiz-c, qrzr Rrg ft--qfo•r *r tFfrT, €ü, fizr, qzi Grzf zrr q-qQ, qr t, fig, qzq; øg«rtFT qr 6 atqvr?r zr-q•tt, tr 21 fis) (45q) 2008 zrr zrr ar«rttr g-c æRg qrrt7, zqzrrr tf&r gzü-rr gürr AT grqqr qrrr tr Äqfor fifi, qfi t, qr AT t zrr zrr zrr AT zr Ng Trz:1T *rtr 0; tr gz?rrr zrr Äz:fi t; zrr 70 21 t, QTr (qi) AT & 1956 ETRT (3) \$r Nir 1. üY. 2014 27.6.2014 (G) Qrr x grr (W) '*r' zrr I (@) '.TTT' (2) U.Y. 2010 4.2.2010 (-QFT (G) (Q) atr g4 t, atrq-r fiqfur qr Nir 00} 1956 8 (1) hqtrrqr 22 2008 (5) zfi (6) 1948 (q) (7) q-tt, 1948 qra 7-q 1948 4 aus(7T) (71) (Benefit) (11) I \$r 17 zrr (12) äT(T .3fr(22. arrqrå (Reverse) t, Q-å qx Fgz (2) zrr 1 22 72 100 qq-a@r I (@) 1956 qRT-8 (1) (W) qT(T 6 t, üg. 2014 27.6.2014 100 Trg (3) 3.5. Äzrq*, 2010 42.2010 "(3) trrq, t, Ä-q ongafi:- t x 3rrc 100 vrqT EFrurfQr qz (RO "'TV' afiråqq-1956 8 frqqrqr, 2008 23 73 I (5) arqv•rt 3T44T ff4T * qt q:T7f4T åTftT-(1) 22 (1) F) 22 (4) #4Tftff (q) frizrr t, 22 (2) zrr AT fifi-rpr z.-å fög az tr 22 (1) (2) I (3) tr AT q-rq gzirrr zrr qr Äqf0T, fififrT, BT*frirr åqrr 22 (1) (2) ü, *fez I (4) afr h*T, q-qh-rr I 1. 2011 31.3.2011 74 * ogz * q-t * * Ofir / 24. t, Air * EFRn?r * 1 GT, frqf-ær i. 3.Y. 2011 2. 3.7. 2010 4.2.2010 G) I qrqT, RTf qr«r t: 3. 3.g. 2013 13.5.2013 Éfr Grg EFTtrfåT ftr€ ft-cGf .3FTtr Äq•ft-vr qrgm: zré t 0, Orr t qiT 24 2008 24 75 Rqfær * g-fi-qvq & OTTOfr, 0, Fryz t, 6 *FTtrfir t, fir O, ftr;f \$1 I ti\$zrrq grzfrTT qrv ttftq•s OTT O, ftr;f I t fiqfor (2) f*FT (a) (T) g•z.irTü fig 45 (1) qTgtr•r I • (G) 3.7. (gqq €QirtF) 2009 30.1.2009 t gqq ftéq gqvr ømfü 76 (q) (e) Ä•q-q 24 2012 * GYFT Fr q7Fr * 1 * m*frq-fr 2013 * grev * q-qoit frFT\$tr ft&T TTVtr zn fir ftFf greq qr fir fr 30Ttr AT fir t fiz;-f uttr t I (2) (€) CT) 45 (1) \$ vug (q) gqq 2008 25 77 25. (Reversal) t, (Dispose of) (Dispossess) Rr, (Dispose of) (Dispossess) t, 7TÜFTT Q5T\$, 26. Ng qz firtr ØIPTVFT, pzz I zrR å, t I 27. R-g \$1 q-rgü•.— qqxfQTi 28 crt I qrftqs tz;f I 28. (1) Gt *ft-e (ft-æ-c 1 (2) FT gTfiT fig Trg fig (4) arqg•rr I 29. (2) zrt utr« t 1. 3.7. 2010 *fiz *fiz aqf l' 30 2008 79 (3) qrq zrr (2) fig FT, grr Orr: t FTTg qrq rrg æqFfrq «rørrc (Q) zrr (8FT) zrr so. qtr, t, an-err zrq I gerr t, ZRT q-t 22 (3) * (3) ØTZNT frg 31. '3TütztFT, tr EFRTfåT ØTFTUFT t; Trrgrrr I \$r fig, 1. ,3.g. 2010 4.2.2010 "(2) Zb-«rtz t, *Gz, 22 (3) (U) Rzrr 32 80 1. 2. #fiZFT, 32. (Dealers) (8) fir ft i, Tf (G) arrr ärrr itqr 1 3.7. æiQtrq7) 2010 4.2.2010 iu, a:rqrvt (e) t, xuf (q) (-qrzft qiTÉ) (T) zrF t I (3) 17 (5) 1948 60 (4) 18 (2) 1948 .3FTf?T 30 (5) 18 (3) arqTtt, 1948 ig 30 xuf gTeåT (3), (4) (5) grefrTT -@vr 73. (xiqq 2014 27.6.2014 BTvrfiFÅT 2008 32 (3) 17 (5) (6) zqfizo:r (1), (3), (4) (5) 1. 2. 3. 4. 5. 6. 7. 8. 9

10. ZTXT ÆT(T ZTXT 06 81 01 02 10 (7) (1) gref7T err 17 tifä üng•m:- iz•r (a) arrqr (70 0—10 (q)
 (IZ7) qiFTT—6 zrn&« t tr t, gR-4q t ttüfrZFT qrr 19 t, ti7\$rzFT 30 qr, grzfrTT 30 t I Zb--a• (10) I 82 (4)
 18 (2) 1948 30 gTfrT I (5) 18 (3) arqvrtr, 1948 30 t z*-zrtr (3), (4) (5) 2. qrh•rc; 3. 4. 6. äT(T zrr (11) (8) I
 (12) (11) q•af I (13) t, tt\$rz:fi OTT (14) qfr (3), (4) (5) # 1948 Orr I 1948 (15) g•refrrr qTtr ørq«r 2008 32
 7. 83 8. OTZFff g. zrr 10. (7) (1) 17 F) ezr (a) grzrT (rr) 10 äTRT t, gTzf7T *an: t 19 ET. Q5TOT t 30 err,
 30 I t zr a-tr iir (10) øfi@5Ttr qtr I (11) (8) crt (12) (11) #6frr ærr zrr 'OTT fmq 84 (13) t, (14) (a) fÄfirff&
 gr&rr 2008 qlXT-17 t, 01fufizrq, 1948 17 (5) (O (T) (q) (5) (F) * grfir-rpr grefir-q* gR arrfir grfqr-t7* *
 H•rq grfiT-q* * .@qvtr garr \$ RqTz Qir O & q-nter RETrær (16) grefiT-q* * Tr fifiZFT-'(1) * mar-t7* \$
 gzfrFret 1. v.v. (qtp:ræiütFT) 2011 318.2011 • (15) tiqfrZFT xiofiZFT 2. 3.g. MlqæiütFT) Äzqrü, 2010
 4.2.2010 I 3. 2011 31.3.2011 •0) qrr-26t(32-•45 2008 85 & w\$FT-qsr * fig afr æqrztr Qi(S) I zrv t ane-r?r
 q•zr17 gå G) *T-tÄ t grzfiT-CÄ &TT, *TTT I t qtr t 1. 3.7. 2014 27.6.2014 86 (7) FITOT-tÄ qq•r (9) qtr t,
 grfrqjtr I (10) fiqq-35, 36 37g (11) t, g-üQ5 Ng I (12) qr mfrr-q* \$ * g-ref7T-q* * * 33. 75 Trgf-qav @) 'fr
 * tr 32 (6) 1 t, 30 ti\$rzFT 1. 3.g. 2014 27.6.2014 gt gR(-zfiiT— •(12) ti\$RFT gref7T• 2. v.g. 2010
 4.2.2010 "(1) qrr 75 (U) 32 (6) (2) (1) q-rq t:t\$BFT gqrq frq-q«r, 2008 35 87 TIN 1?7iT, * O; 60 x 30
 &fro 6 &\$ro 85. Ffiq-or, t 36. t, YTzfqr 100 37. 19 \$r zrr 1. v.V. 2010 4.2.2010 "(2) (O TIN Rqiqi,
 g'QiFT 6 QTät Or O; zr 60 x 30@üo 6 (a) FTqr«, *rz, qrMFT 2. 3.5. Mrz:r 2010 4.22010 crt 2007 Tf 1956
 88 (q) trpfqQfqiT QQ or) gut Jifüfozpr, 2007 eb qr fü9T(orftfrWT, 1956, 2007 * fitbT6R I qig on f*qr«
 orertr * gvrqQ?T fü & '(2) 3'tn9zFT (1) f0Rfr 19 (1) * qzfr ortTFTff Rrfr (T) orqr ; (q) qqrvr-q* qr«fizr *
 orrer (2-9 (3) 81 (6) qfterqr 1. 2009-2010 I 40 I 90 I T(-mqfvr 16.8.2011 1. 2014 zro 27.6.2014 (1) zz:qttr
 19 zfi (Qi) qT CT) gqTVT 37-q; 2008 89 fri I ftz I 19.89011 err ETCT 1 fiqq-37 zarurr t I fÄi t I 37(1) qi-fi
 qr •fü go f*-zrq-27 . : eii A. T.S. Infrastructure Ltd. and Other vs State of U.P. and Other, (Writ No. 1279
 of 2011 Dated 01.09.2011) 17 VU 131 I IWF37-T. Ti ETf>hzrq QT * * 3TE\$FT wr frqftT gfä%rfr qr qr
 yrfä\$?r * efroüo uar) l grq-v orar) * zra * 1 (4) GTU qRqz * ara qr * qrfä\$ FT 27TT I 38. qr 1. 3.7. (gqq
 2009 30.1.2009 2, 2010 4.2.2010 38 qq-17 Qi*zt, OTTQzt, fizr, t, 30 Zisrqv, 30 t trg tvz, 2007" t, ti•\$rzFT
 I (2) "tr 2007" ' 2007" ' 30 I (3) (1) 100/- zrt a, (3) gzw 2. 3. 4. 5. 6. 7. 8. 9. 10. (5) qT*rv, zn zrr ZIT 01 08
 10 qT zqfriT Ot ZT(T 3t*r 1 2008 38 91 (Ü) TO-17 fir zrr qjr-tif Ttrqrer qT rel?rr t, 30 Zi; 90 O, qfQfr
 Biftræbr?r t (1) üfrfr Q-qz 3FfT7frr f\$&r Rrg I (3) øfr((2) zznvrt (3) zn+f7 (7) 33, 34, 35 36 (U) QT
 Mr•zrtt YTër t, fhßtr (10) t, 08 I (11) fiqr qT t 02 2. 4. 5. 6. 7. 8. 9. 10. qrtfqQfT51 it q;of; or fqRqrq;
 fir&qrq; ÄRT 38 01 02 03 04 05 zrr 06 Zi; t, fietft 07 08 09 ZT(T 10 4 Trf gq5T t, zr zrr g•qrrt I zrr
 NATO tiofiz.FT q-c fifäqrr ørztterr øi-ä I (6) 33, 34, 35, 36 37-q5 BTQT qr qqr?r 0Tzrrr qqltr ørzzrrr ggr?r
 frFT OTift qzrrqqz:BF (7) Gr N-vrftntfiT T&qr— (Ø zrr firg (q) qft<FT qltr I ÄqtTTQfr, 2008 fi-q-q 39
 93 (q) qT äzrrr qr zrr Etrqr t, färqr ærq AT gq-tr a-ft-a-c t, (9) gqx ZEPif 7t-q-t-q, firæ:ü t, q-r« 08 RTg
 (10) 39. Tér PTZTfVT qué, t, 08 fri t, 08 qqzr vrrå I *fiquo. (1) 4RT21 (4) 1439 3.11.2010 391 4.04.2016 I
 1. z.g. 2011 31.3.2011 21 (4) (2) zqqvrtr t 94 40 yref7T-q* (3) FO-5/- I 32 (6) (6) (1) 4T(T 21 4 qT ZIVT I
 (8) gT&\$R0r TräGT, air g-&rfr I (10) Vf 2 (11) (4) * eretFT ZT(T zrr qr 1. 3.g. 2011 31.3.2011 2. V.v.
 2011 31.8.2011 "(11) (4) firå l" frqzn«r, 2008 41 95 Orr I (12) qT qft, g'F?r (13) zrr ttr Rqi% t (14) 13 qtr t
 a-gr t II (15) 13 \$ * (16) 21 (4) 2(17) fiqr. 21 (5) 1. 2. 3. 3.Y. (\$rzz 2011 31.32011 "(15) 13 t, qTtr l' 2011
 31.3.2011 grzrr (rag 2009 30.12009 21 (5) øi7VT (€7) (qtq) 96 41 (8:) (tqr«) zrr q-rtqvr aidlvr zrr (gqv) I
 (2) (1) (qiq) *r qTtTFT zr (3) *r 001 Of 50 QTFT (4) zrr \$T i, arqltr (5) tr«tr qrfiFT qr (6) zrr qt 50-50
 (7) Ota-or YTEq, qrtr 41 Nqq•rqër, 2008 (onz) zrr (qrv) (q) (q) 97 (q-r«) øfr((ixv) (Erqv) ar@iT Gr (3) qr
 Bia-wr 001 (4) *rot \$1 Tr üBETtr I (5) «rzz 50 I (7) grëg, qrtr I 98 42 42. (Specified Authority) (1) qrff-21
 13TETRT (17) (emez Rq)é) 24 (7) ormf (2) qrq-21 (17) æpqr«r Fitrr«r ør•r æifä•q I Fqtr«vr I t äzrr(t I
 OTT— (T) qrtT 5 * (D) 3FÜ(frqtZT * (iii) * * fiqf?T qr 43. 1) (2) gnCäE51tr fiëtr, trm I 1. 2. 2014
 27.6.2014 ftq3ré) 24 (7) q-ra-tfr 3.g. 2010 4.2.2010 I 2008 44 44. AIT-22 (1) 1. (gqq 2009 30.1.2009 •O)
 qlXT-22 (I) traTJ tt, t, grrr; (TIN) FT ærr; Z6r gtTTi hr (TIN); Ü; qT*T i; qqfiT, zrv t * (2) qq-22 (3) (Qi)
 qdT; t, (TIN): (TIN), i; qftq•rg; t; rrt EFTtrRT; (TIN) I (3) qT 22 (3) (a) Oz zirtzr E*T, err fÄ*rr \$r q'EFr
 (TIN) q•rt \$rx:r«; qz qq@r, (4) 22 (4) tg Rifr qr« Èr (250) I (5) 22 (4) GT; q-d t, (TIN); *riG; E.FRTf\$R ü,
 (6) 22 (4) VT zn at, o:rrqr ü, øtR *r (TIN); wi O; qq1Tf4T, O; 44 100 €. (TIN); fÄ«T (7) F) (Cash Memo
 Book) Ü7ft (Q) (tvs) (RO (ürrr I (8) QTXT-22 (9) GTT (TIN): (TIN): qr (TIN); (10) fÄÄi-q ft, färzt ærrq
 fÄÄizr-&Z6, Nq, Äi#r" I (11) (8) (6) qqrftqm, FQT: zrr«tr fi, 2008 Äqq 44 101 R-qtG; (TIN), zrR er; *r
 qq--trfQr, rrg EFTXTfQT '(2) 22 (3) * q•äT; qar;r (TIN); O; EFR7@r; fi. 50 1 Qirqr" (12) gz-;fizr EFTT I
 (13) 001 trtfr 50 ZIT (14) *rrtr (15) Ng (16) Z.W. (Mrzr QtrÄ7) 2010 4.2.2010 "(2) 22 (3) qtr qr; qT t,
 (TIN); (TIN), O; qq-qfrr, t; rrg (TIN) l' 44 zrr azi gfrF(t F. 50 (4) 22 (4) F) Ng (250) I (5) 22 (9) öTT,

(TIN), ØTQT Rig, \$1, q-a-qRr, (6) CRT, (7) YR, fHrZr gZrq qtrZr qvr-2 18.22010 1. zro q;ri) 5. 2008 a-ag 44 103 t å-q-rr "VIS tr 50 (g) fi7TT I (10) 001 g-ä 50 (I I) ZT(T (12) fig (13) XVT (14) 44-«q 1. q•rt gg taz •tr Äqfvr 44(g) t I Commissioner Commercial Tax, IJ.P., Lko. vs. Simbhawli Sugar Mills, Ltd. [2015 NTN VOL. 58-211 104 fiQT45. (1) 24 1. V.V. 2010 4.2.2010 "(1) 24 45 (q) G) (u) (70 (q) (y) qtr ü, t t, zrr ÄqfTOT ZTTT err, 30 30 31 31 a, Rig 7T«zf— qFTT, 45 2008 '105 t, fifi: Orr; 20 (1) Äqfvr fiqfOT 20 20 Rig G) (fi7) (g): (40 (TIN); 7NT, (TIN), (qrv) (<TXV) I (TIN), (817) 106 4B avg-7T t, i}, t t, zrr zrr ur, fiqfvr 30 F, 30 31 31 ü, (T.) RaiT, (OT13) (t;r) O, (ATRV) Rig I t 31 20 25 (5) 34 (7) (1) qTV, \$r qtrt, 20 (6) 34 30 Tr; 30 31 31 Qir G) (a) (q) (5) (q) (8) (g) (z) (3) (TON) (TIN) t, g«FT (TIN). (GFtf it), 45 (q) (g) (or) (q) 2008 107 42 Tff..... 31 (9 XXVI-A (a) XXVI-B (T) XX VI Ott, 2007-08 ftz;f 31 2009 90 t (9) qrq-34 30 zn *tTT: 60 t I (10) (G) 6 (1) O, srazrâf 20 30 30 31 31 20 T XVTt, (q) .-q-*r (11) (10) F) 8Tq (RFT) 108 Tz:r 45 âq-r t, 4iT R7iT•, (12)øqfiqq qqqsT, t 31 20 25 (12-0 (Qi) Orr ftz;f, (v) (T) t) t Äqfvr ftz;f zzavrtr 32 (6) t qfig qz 2000 35 I agtrrr crt *TFTT ftz;f get ftz;f «r I O, (4) (12) (13) zrr z«zgfizrq (7) 3.7. (gqTFiq?rq7) 2009 30.1.2009 31 qr mvr zrr 31 eo l' (12-Ø 30.1.2009 qr I 2008 45 7ßrzf— G) TAT, HTFr BFT 109 (13) 30.1.2009 "(13) Ott e-Äfi-4(1) qrr-2 18.2.2010 21 qqr— 4. 5. 14 «rr«, 6. g4 gFT 7. 8. 9. 10. 11. 13. 14. 15. 16. qrÉ«, 17. 18. 19. 20

21. I no 45 (2) 10 20 qfi 9TRÄiTtr trec zwf •is ü, qTq t tÄi förN5T (1) 20 Tt 20 (O) Ért) (qiq) (T.) (on•z) qa•r, (TIN), g7T *ÄT, \$r (TIN), (a) (qrtg) qqrffQT gra (Q) gal, (TIN), 45 2008 111 (qfiT) (t•zrc) zip-q (qrv) I (4) (2) -fit (gq5 zrq tr qrvtr: 31 20 25 q•rgrrr I (5) 34 (7) (1) *rRr 20 (6) 34 30 31 31 *TTV: (a) (q) (s) (TDN) (TIN) firq# t, 112 (so (6) (s) (w) (q) (0 (q) t, (TIN), (ü'itf ri; if), qr tFßTfäT, qv«rfär, qq, trqr O, tQ5, \$ ørq\$ * * 31 * * 52 ; G) 52-F (q) 131795 qr 4@f7 vn&rr "(7) (2) ØTZßT (10) i3TfQft« g 1 zrr XXVI.A (U) XXVI-B (IT) U XXVI qhfQRT t 2007-0B 31 2009 t fib Efi muffitt S l' 2008 45 113 \$ favr CRT \$ fi-qfftiT \$r qrrurgit (9) qrr-34 \$r Gtrtr \$r Tr«rc øftGrf&rr zrr& 31 t vrfq-%Ttr q-c q•rg rrg gg 90 (10) era-6 (1) Tr 20 * RE.Tfær (7) * 20 \$r qtf gfifiTtr I qzrr Gtr« tr «r I ftz-å, z.g. (INK 2014 27.6.2014 1. gfr(-qfi7— 20 (7) *rer f@erotr tr l' 114 45 20 \$r Nqf@i (IO-ö (IF) *rq-Et I (11) (10) (9) gzt (T) t, grq (w) (Q) (RFO q7T; frzrr qqr; (12) (10) qa-q•fä, 45 2008 115 31 20 qT«FT ÄErzr 25 (Q) 34 31 ZRT O, * ftz;f 7TßT q-qFT arr fiZFT 32 (6) * Fr 2000 (q-fizr 2011 31.3.2011 1. "(12-9 (9 Rz#, (a) fäiå ftz;f 32 (6) t 2000 qrr 35 t I ft-z;f I frzå (4) (12) ft&f OTTü7f'r l' 116 Tiqftfvr qvf<fQfqjr 40 35 \$ * * tfrrr MI (T) (4) (12) 15 * I (rr) * n--q(-ofr & 4RT28 * * (14) * 46. (1) frqftvr frETfvr 1. 3.g. 2011 ÄRTR;ft631.s.2011 "(13) 2. 3.7. 2010 4.2.2010 "(1) PrqfQi g&rtr qrq-26 zrr qRT-28 B-qi-g 12 \$1 I (2) qrT-25 (3) IT, 26 (5) qT(T-28 6 (1) zfi 2008 47 117 (2) zrr 25 26 28 * Gt EF-a•Rr qv gfr \$ 12 (3) QRT-25 (3) ä, 26 (5) QRT-28 6 (1) wrgzfr J 47. (Legal heir) 48. ar«rtr 34 *rtr 2vrr I 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. qTår<1ü QT qT (åErg-æ) (Q*z-t); zrr (Particulars) 01 02 03 os 06 07 08 09 10 118 49 49. q, qr zrr ZT(T æEr å, 34 \$r (7) \$ trot t * 20 2(3) 34 (1) * * EFRTf9T Tram O), # ror-qx t, rT*-qrfr« rrg qqpr-q* 1. 4.2.2010 2. 2011 "(3) 34 (1) (zzmvr?r O), (Blank) t l' 3. 3.7. 2011 31.3.2011 gvrr0TtÄ t, 2008 49 119 AT Rr?r (q&ßi (10) (11) *Ftv, Etrvr (12) qr, tfr qr, Tfr (13) z•qÄ-q-q (9) 120 49 (14) (13) t'(15) 31 g•ßztr 1. 2011 31.3.2011 "(14) (11) gr 2. 2011 31.3.2011 I 50 2008 121 50. (I) tr q-iR OTE?FT, 1956 1. 2009 30.1.2009 Äqfvr qr 1956 zrr 1948 æ4Fftzr 10 qtr I 21 zrr 50 1948 ez qT f?Fær (6) (5) ZRT tg (7) gTqZF7f (8) t, «rzr-«rq Oz fitftq t, (10) 40 (1) (11) (q•qå) fäå (12) (ftgj;g) 43 (13) 43 (1) t, 38 t, 30 I 11 I (14) AT arqrtr AZ, 43 (3) (15) (16) qTgr 30 I 33 2008 50 123 I (2) orvi Yr qrü.o.w. Ræzm) \$ 10 * t O.Q.W. emar O.O.W. & Orr I c.FRT@r t, 18 \$r (fttF5Z gRr I 5 (qiq) ez qT *qtr qtrEr t, tr, zrr (q) FEZ å, ÄqffT ü, eng I (4) Rig Grr I az QTra•r 1. 2014 27.6.2014 gmq•rt«— q•rqrrr) qrr«r q•rq-ü 10 124 50 zitrz ftt50S \$r 34 8 qiq zrr *Qi, t, qtrrr, Q-ær \$r åz:rr t, (9) RqiG, ofrE5trr *TFT GTTtFTT I (10) 40 (1) <-åtrq G) I t.ÄT*r, TrqT t, •tr I zrr qr I (11) (allowed) (q•qEr) mr åzrrt q-rt«T I (12) (RFS) 43 (13) m-q-* 43 (1) t, 38 qqxf\$R I <rtr t, 30 trR I (14) q-qrrfQT \$r .3ftfiqq-43 (3) (15) t zrrq-ær fi-q-q 50-G 2008 125 I TTg (Indemnity Bond) I (16) gg 30 I t 33 q5T R3T 50-F. \$ 40 (6) q-æn-tr '3TZT4r 30 30 31 31 \$ 20 * (2) 7T#r * trF * q-rq-aor gi * yrfrT-q* raf (3) 50 * 51. (2) fiqq-50 (2) (8) 'gsqr«' qtr az itr t I (3) Nqq-50 1. u. (gqq 2009 30.1.2009 50• -trqr 126 52 q«tr, 52. 47 (3) 53. \$r qTQ, va•\$r grr I (a) (q) gra \$r I (8FT) 48 qjr (2) Off: (817) *rrr I Q, (TO qHr 20 I qq-trf4T 53 Nzo:rrqtr, 2008 127 (Ä arr (qTq) (ev) (Q-*) *rtr q-ri7fr, qqxfäT, O, *r qTütTtr I t trqr (rzrrv) t, asr za (TCF) qq-a@T, qr 54 128 54. q•r\$zr zrr qFT (Vessel) 7TT\$zr zr zrT7 qrq-50 (1) Nir wr Rr 3.7. 2010 42.2010 1. qqz 49 (Barriers) I (2) qr•f zrFå GTT I (3) (G) zr «r*r, arr\$zr fiz t) (a) «r*r, vrr\$T (W) fizrq-56 (9) Äqq-57 (8) (3) ft*ré R;zn I (a) ÄZFT-57 (4) (5) zu (Vessel) «rfi (Forwarding agency) t, fiz 1 (7) ggror tg, qTtr t l' 55 2008 129 (Ü) gtrtr trrfi artr firre-Tfttff (q•qi) NATT-56 3qÄzo:r (g) fizrr:r-67 *zrcr (8) ftqhé q9T (Q) (13) PrzrJT-57 (10) (3) gzåüFITEf, ft:üé ZTT Orr I (u) för\$zr fizrq-57 (4) åq?rr (3) g•züÜFrrzf I

(3) qT (Forwarding agency) (4) (3) *fiz (3) (Qi) øfr(u) zrr Qfiz I q-r VlfÄZFrtr 55. qrf-«r (In transit) (1) crt (5) 45 48 El, 1. Mrzræiüqq) 4.2.2010 etßfi JlfäZ6Tå (5) .31fQ;rå, 45 gt 48 ur eu<t, 3tR (Orr, I rrttpr «rr (2) ur Qtr (1) ørqvrr ztfq qr I (3) rr(tqur qT fagqrq f@i— 56 tso 54 (3) zrr onzr, I (4) «#r, gqTtr t ö?rt gm--qT t I 56. (Incidental) gINT 50 (1) qT gRHTtr, 54 (3) QT, zrr t, 1. 2010 50 O) 56 2008 131 (4) gTq (3) GIRT I 32 (6) (6) rrqT gRqv(9) ar«Ttr (4) trzr, Vf GIN, (10) zr (11) QT qvf q•rzzr, Rr fiitrzr F.rtrr I strx RTTfqqfQfQ5T 132 56 Qtr a-fi er I vrzfqr• 32 (6) Q7TT I (7) (4) zrT I EFiEr tr g-tT (g) sra7 q-rtr å, (1) *rrr I (9) zrrqvrr (4) (12) tr, (9) 7Tq (13) zrr Trq, (14) (13) *rr-q ü, åzr I (15) O, fÄiZIT øqfizor (13) (16) qqfiqf-cqi &rrr-gaT Èt, tt zrrr Äqffitr 2008 56 133 ZITT üIT, Rr QTTT, firer (10) zrr gG:r I (11) zrr *T-tÄ €@TT.... t, (12) crt, (13) ur 4(fiT, I (14) (13) ü, Èttr I (15) (13) qzrr ü, *ITT I (16) Èt, gsrif 134 57 fi•qfOT I Nuq-4(6) Rz qrrzr(t t a?IT qr I t RFF?rzt fr., J.T gt (2006 Tfr&fr 1403); (2005-41 592) R. 3.q. gt 2005 277) | ft-z e, Rz øffitr #38 arrqr?r D.S.C. Ltd. vs State of UP and other, (2010) 14 VO 239 2. a:lTqrtr fizrq 85(9) %ltr, I 10 zro qr«rq t I O N-zrq 85(12) Bansal Mill Store, Station Road, Moradabad vs C. T.T., U.P., (2009) IO VI-J 1 50 (1) qfi-q•rq, t «tr gRzff (3) *IT, qfr t, g-rzfi (5) qit I 2008 58 135 (6) gqfizrq (4) (1) zrr (8) q-rq, GTTzr (10) Qrqorr 58. 1. g.g. 2010 4.2.2010 qTFr 52 qfizrftzü Air gqTtr gqrvr qTtt grefrr IÄ, t qfr<FT, t, qrg qrf I (2) (1) YTFäGTTt, t) qfig, (3) rrr\$zr zrr gg•rt (Surrender) I *r\$zr mtr 59 136 50 (1) qtr O Fifi, zr BFT qrg-HFf, 50 t, O, ara (2) *rr-tÄ *rrr, *rr-A7 tr\$zr tßf *rr-qsr (3) qrgz:rrtf qrrrr I (4) 54, 56 (1), (6), (8) (11) g-å 57 (1) gzt (6) (1) trqurr-q* qfiq-+T qtr t I 60 2008 137 (Review), (Revision) 60. (1) QRT-55 O, (T(-frqfwr) qntff t (a) G) * (ø#FT) (ø#fiT) I (2) 57 I 61. I g-r\$TT ggZT(T Qtr I t rrrt t I 55 zrr Q5T q, 55 (10) rrqT tr, I (4) 55 zrrq Grr gRfif@ I 1. 2009 30.1.2009 gRæqr@7— "(1) qra 55 &ft:- (a) (JTttrq) 62 138 (5) 57 qrq air (6) 55 57 qrrr q7 fig I 62. (Power of attorney) I *7Tr, ftqhè tr q-ra-rrr (6) wrq Tlivrr (7) ZTXT qT 1. E.g. 2014 27.6.2014 "W) 57 (4) 2008 64 139 (3) Nitr Äüfzr (5) Ävfzr Gi) (Determination) Nufz:r Ri--qT I (7) 55 57 t (Folios) (9) N-q-72 (Summons), ZIT t frzrr 64. (2) 57 (1) G) Fr q-q-qaf 140 (4) 57 (1) 4; (u) fÄf& üvtr, ilfr: fÄ5 (5) 57 (9) t, Trqtr (6) (Supervision) 66. zrrr I (a) q-tTtrqf (IT) QqT qT 66. zrr &TTT, åÈt I 67. 59 (1) 59 (1) fQT ffm, (G) (u) (70 (q) (E) (q) ørfrÄzrq gzi'FJFT vrftqrirå t I qrq 59 I gréf I fiufrit gf?ßå, tATetf I gf?rql, O, 1 68 2008 (Settlement Commission) 141 68. (1) q-c 45 00), 48 (4) 54 (1) (2) qr (14) 7Ttr q-rN--GT (3) 64 (1) I gRfifå tr 7Ttr I 69. 64 1. üY. 4.2.2010 5000-00 q-q•ror 2. 4.2.2010 "qT(T 64 : æiqfå« 2007 64 Äqf0T qar) 69 142 OTTziIT, : 2007 64 3.7. qrq-64 t) Fa•rf7... 143 69 (1) (2) (3) (4) (1) zrrÄE6T (4) tzzr Äzrrqrtr, 2008 144 70 70. (Deferment) (Entitlement certifi- 42 * 1. 3.7. 2010 arr 4.2.2010 ft-zrfi7— ,3FTf7 err, 32 (6) 31 2008 30 (2) O) g-rq (3) Äqftvr qtrepr t, 60 grzf3T qzr I (5) 2008 30 TT, 2008 qnqr:- 1. 3. 4. 5. 6. 31.012008 20.022008 31.03.2008 30.049008 31.052008 30.062008 20.089008 20.092008 20.102008 20.11-2008 20.122008 31.072008 2. E.g. 2011 31.3.2011 "(1) Em-r 22 fr O, 32 (6) FTHtr, tr t, ØTQT 60 t I zrrz:nqq zn qrd t, t, 60 60 Tzr Rzrrqrtr, 2008 70 145 \$ * 0, 32 (6) 2011 (6) 30 2008 ftz# 1 t, 33 (2) 54 I (at 50 51 OTT 1 1956 (10) %7TiTFT, Ärrfrzr t, ft-z;i I (11) ZIT ATtTå t, XTRr, XTRr, ftz# l" Z. g. 2009 30.1.2009 qT(T 42 Om: (gö 42 (1) 1948 1956 (d) 42 tr (1) (2) %ÄAT, (TfQr (G) ÉTé, 1948 1956 t, Oz (Qi) 1948 1948 ü) 146 70 *FT, äVö, * * 60 * t 1 27T q-z * qr & O, * 60 * * 60 (2) zrü (1) Zb-qz?r qTq I (4) arrqfr arq Etz t, g•rfiT 60 FF<1tr t, qltr (3) 0Tffrzrq, 2007, 1956 Otr I (4) frFßiT 2007 1956 Äqfrur t, (1) G) (W) zrr ærqfifr rrrr t) (5) fää {faqr t. Efi ftz;f I q@r, ftz;f l" 147 2008 71 (5) 2008 30 VT, 200B ftz# 2. 3. 4. 5. 6. 31.01.2008 29.02.2008 31.03.2008 30.04.2008 31.05.2008 30.062008 20.08.2008 20.09.2008 20.10.2008 20.11.2008 20.12.2008 31.07.2008 (6) 30 2008 ftz-å I (7) R-q-q (5) t, 33 (2) (8) 42 (zrü *r), 50 51 I 1956 (10) (11) zrr ITRT, ft&f I 71. qi, OliÄftq föAfi fhft Tf qt fib*ft qi of qi (Oltft«) qt (OTtt1M) (Olèt«) t I (.3TëtFT) I Q, fÄ;qT q, 56 .3TfüqiTtt ftq;qtt ft-e qFFftq fim Pandit Ttaders vs State of U.P and Other, No. 900 ot 2012 Doted t9.07.20t2); (2012) '9 VLJ 19t 72. («vq;r) qT on t: 72 (a) (q) Äzrq•rÈdr, 2008 149 (Practicable) EFT qT 45TH Gr•ri7tr, æqz.i I (Acknowledgement) (Process-server) AT gRT q'T qft« (Delivers) ZIT (Tenders) t, qr t, qx q•AFr, 150 (g) 72 q-t zrr q-rq, tfr FiFT—ØTrtfQTE6T zrr (q) efr øåx t qfi<FT +r zrr I (Examination ofthe Process qtKT, QTtrztÅ t fir (Q) ZT(T BTfå7jrrr *rfå--q, zrr 72 (Q) 2008 151 Ail, (Substituted) FFT 9rv, zrr (67) Tr trrrrfqfåq;r 152 72 (z) (g:) t, zrr t, BTüfåT\$zr ur \3Tftßffft7T zrr (so 3TEfir 7TqT t, qifÆ qv rrqr zrr (zrft O) qffir qrrtrq Qor I q-r zrr I t qrtlzr @7r, gra tr t, Bß*r fig (Delivered) qrg— 3ff\$zr 7T#r«, €1, q-r frü7 ærrzr OTT I 3fr(t8T (Substitute) t qfzr q-rg, YTFüq;rt 2008 72 153 (Q) *rfi--€, AT zrq x:fiqq zn I (1) 1948 77 t I 1948 7 QT, tr. 21.8.1968 77 å.-Q-700ß+900 (16-g), 4.3.1974 4.3.1974 qqrrå, 3.g. (gag €9åTFT) 1974 77 I 77 (1) TT<T, 1.4. 1975 * TTqT, 3.g. 1979 63.7. 27/1979) 4.12.1979 7Ttrz 1980 (3.g. 2/1980), 21.2.1980, 77, 3.5. 1980, 3.10.1980, 3.10.1980, (2) 14.5.1994 üY. 1948 t, fr fi 1.1.2008 3.g. 2008 åz fiq•q-77 Rzrq-72 t, Oz I qv-evf t:- Ram Prakash Kamlesh Kumar vs C.S.

T, (1976) UPTC 249 Khandpeeth Jung Bahadur Malhotra vs C.S. T., (1984) UPTC 804 S. 7T#r Laxmi Narayan Anandprakash vs C.S. T., (1987) UP TC 809 ITff<fQf45T 72 154 Bhatta Tickh vs C.S.T., (1986) UPTc 281 5. 'g, tr I Khalil(Khan Fayyaz Khan vs C.S.T., (1986) 4 STR 577 fig t I Nand Singh Taneja and sons vs C.S. T, (1986) UPTC 413; (1986) 3 STR 480 rrü, t, C.S.T. vs Raghu Dayal Laxminarayan, (1981) STD 93, 1981 STJ 264 8. 5Tf Radhamal Mahaveer Prasad vs C.S.T., (1978) STJ 264 g. rrt Qq Sahakari Sangh Ltd. vs C.S.T., (1976) UPTC 94 10. I Sunder Lal Khandsan vs C.S.T., (STO 1976 JR 186 11. t, Shankar Lal vs Government of U.P., (1982) UPTC 587 Khandpeeth 12. t, zrr ai@T Ä9Tff I ftéré I Kashi Prasad Kesarwani vs C.S. T, (1984) UPTC 1148, 1984 ATJ 635 IS. q, C.S.T. vs Ramprakash Narottam Das, (1983) STD 41 14. * ftüé ftié t I Mahendra Kumar Gupta vs C.S.T., (1986) STD 376 15. Mahendra Kumar Gupta vs C.S. T., (1986) STD 376 16. q-t t I Moti Lal Mill vs C.S. T., (197B) UPTC 606 fiqqr«r, 2008 72 155 17. t, I Hannath and Brothers vs CS. T., (1985) UPTC 255 18. Ff Oxford Engineers vs c.s.T., (1980) UPTC 1124 19. C. S. T. vs M/s Kumayun Tractors and Motors, (1989) UPTC 1038 20. Agra Carpet Muziyam vs C.S. T., (1986) 4 STR 266 Tribunal 21. rrr#r, åq Khalik Khan Fayyaz Khan vs C.S.T., (1986) 4 STR 577 22. TV, ftqsré I Umesh Chander Maheshwari vs C.S.T., STI 1977 JR 178 23. ft*ré Badri Vishal and Company vs C.S. T, STI 1980 JR 113 24. qæq-r Kuver Industnes vs C.S.T., 1983 UPTC 326 and 1983 STJ 320 Vipin Bihan La' Gupta vs C.S. T, (1973 UPTC 53) 26. q, t I Shambhu Singh vs C.S. T., (1981) STJ 301 27. Firtr 7T*r8r Bhojraj Singh, Govind Ram vs C.S. r, (1982) UPTC 24 28. t, Pandey CoalAgency vs C.S. T.. (1982) UPTC 24 29. I tr gRQRf Int Bhatta, Rom, Churra Hata vs C.S.T., (1987) UPTC 1003 72 156 30. gT@5 I Mishn Lal Gupta Company vs Collector, Jaurpur, (1986) UPTC 676 31. gir I I f*qfor C.S.T. vs Kamta prasad Singh, (1987) STD High court 132 I 77 I Ravi Fertilizers Pvt. Ltd. vs C.S. T., (1987) IJPTC 878 q-ét ft-t 1 fiz tr qx tztT 1 Sri Venkateswara Trading Company vs Deputy Commercial/ Tax Officer-I, Circle-11, Ongole, Prakasam District and Another (2014) 68 VST 130 (AP) 34.@TlätTt 2006-07 ATfiit fava qiTT I Äqffta fQÄ gön, gqvr füttrq I ft-q•p-r fiÄ t, aft I frt:âé I Daya Ram and Company vs State of Haryana (2013) 60 VST 241 (P&H) Khandpeeth 36. etr ft-ft 1999-2000 I fäq qrq-21 @-rqffr t, HFTT, fhT QT t t I eft, 2008 73 157 zrxx I c.c.T., up. vs Hotel Agra Ashok 2013 NTN (Vol. 53)-195 1980 20) fôtq zæ ÄqfVT zrv t Nuq-72 t q8r-qiR I FFFfrZ(7982 32) T'rtr,q 1982 65) & Rufzü 0TffiiT?r (1987 539) I ÄfiFT I 1. ezriz gvg w.fr., (2000 7TFTT-16 p-304) t truT t, (1999 .7-15 frFT Äqfftr I ft-of-a (7987 514) & (1991 599) t, FT qFfr q-rqr, it qqi zrR 1991 378) t I Rufzr t fizrq 73. q-r RÄx=r, 74 158 74, (Misconduct) RIFT, Yr (Qi) ft4T (70 76. 2.30 I 20 qié Grq I 10 Ntr«vr fâ#r q-t â-q.r (3) qi, R-q-«r ü, vrfer\$?r ü, orr@, øfr(goon IO fdvt 4; it qqâ q;mpt it fuqmrmmr Otrr q! fetqgf I Fl; qrrr qf&qvq to; ftqfâ it, qtâf (1) 4; r], •rtf (4) (1) (3) qfrqfvr qfrfrfrq, (ortior) (ØTtfrer) 76-T. * rra tarter i; q;) qâfërqi / qft t I qftqfder qrr 1 70. 1948, i3Ffff«, Wi â;rter zrr (3) «q orrifrV 1948 g«pf« BIfittGT(t 1. 2, 4. 5. g. 7. 8. 9. 2007 tafi P,fqqr it tfr«r« IT 1. (fmfiq fhqqtqr{i, 2mo 4.2,2010 76.q; 77 160 (2) U*ZFT (3) 77. (2) 1948 q-rt"tr (3) 1948 VI XIII XLIX XVI XXXII XXXIII XXXIV 2008 78. (2) 1.4 I t, "up.nic.in" "http://comtax.up.nic.in" t I n-qR6-9(295) 107-Ü0 afi-5-2008-40€T0 åæ 2010 1904 1 1904) 21 3%qq, 2008 5 2008) 79 2008 I 79 3WIXT (3) 2. 2010 1- 2010 2008 4 (11) R•zrr • (12) qtRTTT, _ 3frq;-fi--dT Rré aré -2- 3q7iq, (4) fi--€r -Off t, 30 fifi (7) 52 -3- fi-rrq, (4) 3F#T17 50 uqr?r 52 3RfTRT q-â t-aT t, (11)3qfiqq (7) (10) fib, i, R-rrr I Q, 37 (11) Jtfizrcr(l) (10) 4. fi-q-q_ 7 -4- Tre, EFRTÄT t (311Z) -5- 3öX arc) az (3ffö)q-q 100 + 5. -qrq-â fü-* 9 10 3q-(R Fq (q) 31--*f-q-« (0 37 -6. 9 10 (11) (9 8) fior (2) 2 3 4 (i) (9 (1) 1899 (2) 2 4 10% 8 9 fifi 10 11 12 13 14 15 16 qrft-qg -8- 10% 30% 30% 7 9 fiqfr 10 12 fiqfr I 13 14 15 16 10% 30% fizrqm 6. 100} (Q) ua-rr{" 1956 8 (l) 3Nfq._ 100 1956 8 (1) fiqfr, 100} IOO fiqq24 8. 1 24 fiq (9 Fgz 3fr(3fr(zrg g zBQ EFTRRr 3rrrër sir fir -10- K-;gz ft-fi qTüTTT 37 —r -Qp-q qfi7 3fr(314m 31Ä (3) -fi 45 (1) fizâ åcm* i, grq 6 fi--â 45 (1) 10. 11. 22 (3) I 32 2 -11- 3-11* I 3- 1948 60 1948 30 wt 1948 30 3trä 12 -2- 3- 4- 5- 6- 17 (5) 18 (2) 1948 18 (3) 1948 30 *TIT I (2) Afif7 2. 4. s. 6. 7. 9. 10. 2. 4. 6. 9. 10. ; zrr . frqfr 3FZT 7- (l) it 17 8- 19 t, 30 q, 30 I 9- -13- 7- (l) 17 (T) 10 RT 3?rc 19 t 30 err, 12. 11- (8) 12- (11) 13-qd Orr I 1948 1948 15- 32 qrr-26R (2) 30 tärz:r 10- 12- (11) 13-qvi t, 2008 1948 15- 13. 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22 - t; Ifrqf& (2) 10 20 (3) 20 20 (9) (t) (TIN). (qft) (3118) (ARY) (20 (41) qaT (TIN), V7T, (TIN), (TIN), (TIN), (71T6) (4) aqfizrq (2) Bmffia 3ET 20 -23 - (4) (Aft) (3-113) q-4 fit 31 20 25 (5) 20 (6) 34 30 30 31 < 31 (5) (6) (7) 25 34 (7) (1) 20 34 30 30 31 (9) (7) (4) 3fr(R7T, (TDN) AT (TIN), TTZtt, (TIN), (TDN) qr (TIN), 8) (7) (20 (2) 3EtFI rrtf 31 XXVI A (u) XXVI B XXVI -24- (2) g•qfiqq (10) 31 XXVI A XXVI XXVI fr•zrT t a-12Bt t 2007—08 31 2009 90 30 60 I 20 q, 30@Tdi4T, 31 31 20 (11) (IO) (T) *TIT : tRT , -25- (8) (9) 2007—08 31 2009 a-Fitrfa RETfRa æqr7 fivf-ur 90 (10) (9 20 3trq 20 3Bü TTq, (ATTE) (12) (10) 25 (12—g) F) gré Re•f arm Rzrq 32 (6) 2000 35 GTé t CT) Rz=f (12) 3F71fw -26- 20 åqrü, (10-9 prqf{\$ qr«rr Rqf« (11) (10) (9 (3118) (13) (12) (10) 3-FRTTfd 20 25 (125 C\$) 3FTf•a mrqofi fizvf, gré I zrg t Req a-par (24) qrf&a ft&i f?rq 32 2000 35 fie-å wt (12) -27- 20. 21. 12 fivfft7tlf& (2) 6 (l) qtlT (3) 54 54 TFiZ 49 (Buriers) (2)GÄ vvr?r - 28 - *rer 28 12 (3) qrq 26 (5) qr«-28 6 (1) QIT Gr Rir 3R-q-h fiqq_57 (8) GI) (13) (10) & *TTTqrtr, a-Rü ft, (5) qr (vesel) qfiÄFT, (Forwarding agerry) AT -29- aqÄqq fizvr-56 (13) (10) (3) (vessel) (Forwarding agetry) qr*RtafiÄdf, fiqf« 23. 45 48 TITO a-&Tt FT 3*rc 3qÄqq (1) (3) 54 aqfizrq AT •qr:r -30 - 55 (1) (2) (3) (4) (5) 45 48 tat Nr 54

24. REIT I 32 (6) -31- 56 (2) (3) (4) (5) (6) (7) 50 (l) qr fif& 32 (6) ur fiqof 3fi-T"dr (8) (9) (IO) (11) qrt (12) (13) qrq, afr trr (14) -32- 3-qfiqq (4) Rüqr, *rrr (10) (11) •qtrr E WIT *IT, (12) (9) (13) Xqr qTQ, 25. (15) (13) (16) 52 Tlqrt, -33- (14) (13) ar«tr (15) (13) (16) 3fr(58 egg, XST i, 50 (1) GRT «r *Ttr, (3) (Surrender) fi•qq-68 (2) 2 31Zft:- 26. 27. ft-qrqrg-n-r, 64 -34 - 64 2007 64 fiqzr (1) -35- 64 64 (3) (4) 28. (1) (2) (3) 70 (1) 22 i. 32 (e) (1) arEfizrq 32 (6) 3F7Tf7 Vf 31 2008 30 36- t, 50 (5) 2008 30 2008 2. 3. 4. s. 6. 31.012008 29.022008 31.032008 30.04.2008 31.05.2008 30.062008 20.082008 2009.2008 20.10.2008 20.11.2008 20.122008 31.07.2008 (e) 30 2008 ft-eef t, 33 QRI(2) qrr—54 0Ffflf-a I (8) 42 d), so 51 1956 aFa7fir (10) (11) t, zrr qrg g-g« -37- (2) (3) (4) (5) 60 60 60 arrqT?r KRT t, 60 3Wf tyrrer 2008 gæt 30 2008 frizrr m•-qT 2. 3. 4. 5. 6. 31.01.2008 29.02.2008 31.03.2008 30.04.2008 31.05.2008 30.06.2008 20.082008 20.09.2008 20.10.2008 20.112008 20.122008 31.07.2008 29. (6) 30 2008 GTTäIT I a-am 33 «2) URI—54 I-ft I @ 42 (Q t), Rzrq 50 51 afrÄzrq, 1956 (10) QN \$1 (11) aaz•rq 3fiÄzrq vr grRT, srrg RTRr, 75 qrvrr, -38- 30. 31fQMRr, atü I 2. 4. 10. 11. F) VII qgrrr, Rqp•r, 2008 tt\$zrFr (Fif 2007 g) fteüT -39- 13. 14. 15. 16. 17. 18. 19. zrr a-nq 31QBT 2 3 3. 5. 9. 2. 4. 6. 8. 10. -40- 70 iFT // q-dr

31. XI 2008 (6) frå) t.*Jogote t I rMrzrq 2. 3. 2 Üogo 3 2. 3. 4. 5 6 7 8 9 10 2. 3. 4. 5 6 7 8 9 10 -41- vi- vii viii- ix- 4- 5. 6- 7 9. XXIII 32. 2008 / qPfQ Re-4 I (i) o o 2008(iii)..... . (ii) , 1956 qvr—2 -t Q, ReM fiz# • grvq ftFf Vf I(iii).. •(viii)..... . tg Tre. (71) Dovuments in support Of concession and deduction claimed are -42- (i) zztTtrtr (iii) #zrr (iv) q-ft-q-&l ftqTe I 12— 3 2 , 2008 4 5 4— 10- 12— 13— 13- 2- 3- 4- , 1956 ,1956 , 1956 , 2008 o *fro 40 40 (n) f&rim fig gogo 2008 Tr fizrrr—42 qvr—ll @Ttr " FTzrr 1 - 43 - zznqR (iii) q7r 11 • Ill 42 // • ogo gztbT QiT - 44 - 5- iii vii viii ix 3- 9- fraT myrrr -45- —LIE XXI XXXI xxxvlll c El Ell 71-0 5 l- GTQtr, ii 2- ii (u) q-o•g Z zog / :— qfizrr a-Fu 3FiR) 2 2 / // fi-\$r 3 3 46 4 4 (q yrq ATq // -47- -etc W) ii- • iii- iv- vil- viii- ix- Uogo qoqo -48 - vi- ii- iii- vili xi- xiv- • ogo uRT ,1956 31frrR7TH.1956 .1956 3FNftrq iv- vi- -49 _ ii- ii- ii- , ii- 2008 zrr , 1956 , 1956 - 50 - iv viii vi- vii- viii- ix- , 1956 o o*ro i+ii) 41 15 iv +v +vi +vii +viii +ix) Q5T Arti aft oto#ro 0 -51 - fiTf - 52- iii- vii-&TH 2 3 4 (iii) (iV) qqql (ii) ? (iii) AFT t qtt ? (ii) t ? (iv) \$1 (V) VI QTfi -a-uT t ? (viiMr« - 53 - 5 6 (i) (ii) (iii) (vi) 15-4 •qr 1956 -\$1 uqurr(2) a-\$I 1956 øfiÄzrq -t rrå 3rr4T7 @-f\$rr t ? gzfrrr HI-a gzrbT \$1 (iii) (vi) Rug—9 (vii) (viii) (ix) - 54 - 3. 4. 5. fi\$T t 8(6) 3irgftT 5(3) 3tof< qlNT— 5(5) 3ierrfa (u) , 1956 1956 EB 3-ttvfir t zrr zh-rq . 1956 1956 gröFT , 1956 3Wfir q@f-« , 1956 frzrr , 1956 q@fir Tr t -55- 6. 3. orraRT QTftr vrzfr 2 4 . 1956 . 1956 3ia-rfiT qPf« fäur (71) qzR -56- 10- qwr—I; 2. (q)ii. iii. ot-tT-rf-tT -\$1 EMqTfQr (u) 3BfÄ (u) 3td7fa arrgotro#ro \$r oé) 0Tr<otroqro -57- • ogo Rj-zrr fig 31- - 58 - 2- 3- zrr 31NoétoEuro 0 0101.08 qra Ro 30.6.08 - 59 - 1956 ii iii TTqT 31@fi-qq, 1956 1956 31trÄqq, 1956 gRT gtt - 60 - vii viii ix 7. ii iv vi viii fiqf< 1956 ft-\$T ftzrr wrPT -61- 2 3 4 5 6 7 8 9 IO 11 12 13 14 15 16 17 18 19 20 21 22 23 qrrr t 2008 21 17 2008 üÜ) zrg . (ii) gei . gt (iii) zrg t XXVI / XXVI-A I XXVI-B gt ft-a-VT. 01.01.2008 (I +2+3+4) tz we, 2008 (6+7) ge, 2008 ar&Äzrq 1956 ar;a-tftr (9+10) uowo tz gqz, 2c08 (6-9) (12-13) 1956 (7-10) (15-16) gouo te g-e. 2008 (5-11-18-19-21+20) (l) 15M XXVI/XXVI-A/XXVI.B - 62 - (2) Rci-é qft-e XFM—XXIV 33. it, Rzrr • [3m 2008 Frqg-45(2) 5. iii. via ii. Gtr« iii. atrq 4% 12.5% 63 - iii. vii. iii. iii. 32.5% 4% 115% 32.5% 13. 14. 16. i. 11. iii. 13] [14 (iii)] / r.üi,... 32(6) i] 2008 I -65 - a ill milli anunu nunn aaa•• uuu•• nun 2008 4Tfiuq-45(2) 4. 6. ii. vii. viii. iii. vii. viii. qoqo (a-i) g qd—ll a-ii - 67 - d- Nio -cio 8 viii. x. 9 iii. iv. vii. viii xil. xiii iv. 1% 4% 12.5% 0.5% 10/0 taé—I a-ii 3Bj -68 - vii c- 10. 11. 12. 13. 14. ii. ii. ii. iii. ii. iii. 40/0 12.5% 0.5% 1% e) -\$1 •rrzt a+b-i-c+d-e a asr - 69 - 15

15. Nic—13 ii iii C- (A+B) 14 vii 1 A/ A-1 / A-2/B/ B-1 . 32(6) -70- 111 111 mi Ill umu ana unnu unnu unnu unna nun noun uuun uuuu nun unune nan" nan nun ann onn unu unu unu unnn unu unu unnn nun nun unu unu unnn Ill I nun a aun nun nun nun unu anna uno a e oun nan oun nun nan ouu • milli nou nou onn uno unun •aun noun nan nunn unun unun •nun nuan unau uuuu nun unnn aun nan uan . uan aun nan nan nun nun au •u •u 2. 4. 6. 7. 8. iii. vii. iii. Yi. vii. iii. ii 34. 4% 12.5% -76- 31. 10. 12. iii. vii. iv. vii. viii. 32.5% 4% 12.5% 32.5% -77- 13. 14. 15. 16. iii. ii. [14 (iii)] 32(6) 2008 fiqg-32(6) I -78- Illiii Illiii Illiii I I Ill I Ill I (qogo 2008 2. 3. 4. 6. 7. b_ C_ 8. ii. iii. iv. vi. vii. iii. vii. ii 40 12.5% 0.5% ii. -86 - b_ 10. 11 12 13 ii. vii viii. xii. v. iii. iv. viii 1% 12.5% 0.5% 1% fi--\$r Yi-vii -87 - 14. 15. ii 13 viii) i.-ii C- (A+B) I A-1 / A-2/ B / B-1 / 32(6) i] QQ-ur -88- 111 • 111 111 111 111 111 111 111 111 Ill Ill null Ill I I Ill 11 Ill Ill Ill

35. XXIV-B gogo 2008 fiöf 2- 3- 4- 5- 6- 9- QiBf (a) 2- vi- fivf7 e vii Viii Tri ix gri 3- fio ae 2008 4- EFQIRrzif, 1-3) 6- 2008 artfrfr 4-5 3iQRT 2 ii- etc IO- [8+9(c)) 11- iii iv 3 4 6 7 i+ii EFRrRr iii-iv 12- 13- :—(c)- ao\$rowo 14- Zi-ra 5- 6+7 8 XXXI €10 32(6) gro -101 - Elli Goyo 2008 MT -20 2. 3. 4. 5. 7

8. Endin on xxxvtll , Ill doqo (F-qg 4% 12.5% xiii. xiv. xv. xvi. xvii. xviii. xix. 0.5% 1% -104- HI-a iii. 4% 12.5% 0.5% Etc. 12. 13. 14. 31Noåtro iii. i-ii 15. *iO. 12 ii 14 iv - 105 - 16- etc. ii. 2 3 4 5 6 7TH 7 32(6) i] artTg I - Ill XLV 36. 2- 3- ii 4- 5- ii iv (a-«rq Rzrq, 2008 Äzrq—70 Q) (wo gqo) (q-q-a-r - 109 - 6- ii ii iv vi vii viii ix x xii xiii xiv 8. SIN. ii viii ix x 0 01.0108 01.01.08 01.01.08 01.01.08 0 01.0108 31P_BT 3TftTU8üT gzi \$1 anqzzr«r t, -110- («Rr, t) gtt quf qogo 2008 qpfiT I 2008 maq—70 2- erogqo) (wo gqo) 3- iv -111- 4- 5. ii iv 6- ii ii iv vi viii ix x Kii xiii xiv iy \$1 01.01.08 01.01.08 01.01.08 01.01.08 2 3 4 - 112- viii ix i_ 905) 0 01.01.08 ii ii / QiT RTQt/ ØFTä•ur Trar - 113- 2- ii 4- 5- ii Li GTrq aoqo 2008 mrq-32(6) affrf-« I 37 XLVI -387 *XLVI 2008 Rzrq—70 gqo) gqo) / ?nuT/TfrT1/ @-q-q-r -114- iv 6- ii iv iii. iv. v. vii. viii. xii. xiii. xiv. xv. xvi. xvii. xviii. XX. xxii. 3121<1 äTgr 0101.08 0101.08 01.0108 XIX mi-a-xr—XXI e-ra7T -115- xxiii. xxiv. xxv. xxvi. xxvii. viii. xxix. 2. iv 4- XXIV ?tre ,/Ätzz XXV Mr t q•rm mur g-«r agzriq 7TH 2008 hug—70 7TH cr«17) (gqo o) q-rgg) (qq-q-r 5- ii iv 6- ii iv vi vii viii xii xiii xiv xv xvi xvii xviii xix xx / exéi' srfr 01.01.08 01.01.08 01.01.08 afi q-v t) XIX 31'ra/RtFf/fe -117- xxi xxii xxiii xxiv xxvi xxvii xxviii xxix (U) 312rq XXIV g-q-rq zrfü XXV a-TFTTT Rv.— gTFq t. q-rg I -118- XLVII 39 -ft qTVIT, :— (qogo 2008 Rzrq—70 €-qÄu-q—4 fiqff7 i, 2- 4- 5- 6- fiq g-«rzfT gwftogqo ii iv vi viii 1- 2- 3- 01.01.2008@ -119- g6@FT qqrzft Rqpr, 2008 Äzrq—70 Rvfftr t, 2- 3- 6. ii vill ix 01.01.2008 - 120 - XLVIII 39 --46:- i, FM—XLVIII -Rü qrg-m, 2008 fitrq—70 2-TRT7T [æ-q] 3- ÄFTT te ii iv vii viii ii iv vi vii viii 2 3 4 9 ii iv vi 5 - 121 - 6 7 8 vii viii 1 11 iv 2- 3- 2 3 4 5 6 7 8 9 7a- q-rq-eff 3- 4- 5- 6- ny(4 1 9- Alqâ/orfi«qhqqqm..... . 2 3 4 ID- EFRTRr. .. (xqr*T, t) q•dT - 122 - 2008 qptq•r g-ER--fid (qogo 2008 Äqq—70 ii iv vi vii viii ii iv vii viii ii iv - 123- vii viii 6. 3FNf*IZl te ii Otto 3- 5- 6- 8(M)— (vt8rq alqT tz ii vii viii - 124 - \$1 TTVFTT 10 vii viii 1 2 3 4 5 2+3+4 6 7 11- . g•aq tpf g 2008 7B zztmr I - 125 - (ii) iii @oqo 2008 fizrq—28 Aid - 126 -)— 2011 2011 1904 1 1904) \$1 21 2008 5 2008) 2008 \$1 («lu 2011 2011 2. 2008, 2, 12 R-q-qst (1) 22 23 32 3. 4. 5. 22 (4) 23 (5) 32 (15) (15) (15) 17 6. (16) wrq (l) -Gr (l) tTRT 26T 40 7. 40 1- 21 (4) 1- 21 (4) 3iR 3Tü 11- (4) ll- (4) (15) 15- 13 *TIT I 13 45 (v) (16) (17) 17— " 45 G) (12—Ø (125 F) -Q-q-e-r-q a-dT 3T*QT 32 2000 35 3*T2ÄT 3frQ5 SINT 32 -t e-\$i-e-a *frf\$ 2000 35 -a (12) (12) (13) (13) (13) 15 49 9. 28 49 (3) 34 (1) 34 (l) (Blank) I gr*g (VT) (14) ft-a-q-13 (14) (11) TN IFT#, TN : (13) Yqa, -rrg 70 10. y-qa, ft, @ (14) (15) (15) 31 70 (1) -Ä R--q-r G-q f*-qq (1) 42 (1) Q.ft a, 32 3T2,ßT 60 -a 60 60 42 32 (6) 2011 90 90 -a -O •312..ßT 60 @ZHT 60 3.T2RT 60 Q.å 51 11. 50 3.TQ4f-q:— (2008 (15)) 1948 31 2007 OTT I 01.012008 1 2 3 4 5 Q...TT 6 — 01.4.2009 @ 2010 500 @ 01.01.2011 1000 q•rq... Q.TT Q...IT 1948 («—15) : 2008 32 (6) -fif I 9))-2013 2013 1904 1904) ETTRT 21 2008 NfINT—5, 2008) \$1 79 2008 \$1 \$1 79 (3) (q-gei 2013 2013 2. 2008 24 -d -\$1 ea.-a-q-@T -a ql@T q-q-q-q -\$1 34-q-m ft-e-å aq--q-&r q-li7TT 2-æa-ff -aft-e GTä7TT 3-1* ft-e-å 2012 AFT, 2013 1B)-2014 2014 1904) 3fifi7V, 5, 79 20 79 3quru (3) 2014 2108 48, 1949 45, 48 49 3RFfiT w, 1980 1959 20 3 20 (1) 21 4 5 3-7 34tf* • , 3Nffl .1 1956 32 6 32 (2) -1 TUtqr*T. 3fiTT(12) 37 8 (9 (12) (2) -2 (12) -2 19 (1) 45 IO (3qfgz frfré) 24 (7) , 4.5 37Plifl. (2) (10) 31 XXVI.A XXVI.B XXVI vfrT 31 Fi 3qqrq(17) fitré 3TFT .2 52 4. alfr fivffr7 3fif«ft4d 3 50 , 62 62 12 13 4. 21 E.II 'iii. Vii -11 13 xiv : "Time. i. YTi.ét#. 45 (7) 2. 3. (iii.vüii) x. 4. 6) 13 xxu.A for . xxxvm 15 2016 24, 1938 f?Rd, 1718 9(295) ae (171 1 5 2016 0311—644 2014<6 2016 1904 1, 1904) 21 2008 5, 2008) 2016 l)ata-8 532 R P! I Shranl Anu 2016 2 12 38 15 2016 2008, füü a, muH 12 (2) f?uf 3124iq:- (05) 2, ZPT<• ur @) ee g-w-ö 38 (8) -RIRu-g 61) QQ 6 35 RPH Sansthatagat Anu. 2016 15 2016 fhuVT—72 72 2 gfa üfQäÄ 2000 21 2000) 13 i 3 (75) Data-8 635 RPH Sansthatagat Anu. 2016 4 15 2016 1 41 312* fifif(ff -fi 2, 3Tä&TT up_II ZIT

Data-8 35 RPH Sansthagat Anu. 2016 VOQT—2 3T2i 3Fu a-ft<fR 1 4 1 FifQT(-T Ruhé 81) TÄfä -cfi ufü 311QT ur (U) qt'i RPH Sansthagat Anu. 2016 15 2016 kik Aft Rqié 81) 31h 34)N ZB Rur 5 6 GTFTT- fÄi Rui ur, Data-8 6 35 RPH Sansthagat Anu. 2016 15 2016 f?då f-äü fäü «æi @) ur 3TT?T4 alf?tff 20, fÄ5 qgi udi aik, (ATQ5) -t (•åVf) Nazi (uro ovi föü (51) Data-8 635 RPII Sansthagal Anu. 2016 1 15 2016 41 (kJ4i) Qi (eflq) -a-gt (--llfr a, -gTRT 7 8 *-2417-1 a g, a-IRR (d) -cbTQT11N ur ufQ fäü I 201 6 15 2016 2 Gigi 3FU?4T -qvi, ufü lift -t (UT) -45T fäi ufü a, 4 3Trsr« agi ur (KRF) ufi agi g-RT aüfh (tfFl) RThTI Data-8 6.35 RPH Sansthagat Anu. 2016 15 2016 ÜqT -6 v-ft2.1 3Tüfh -&ifÄtT élfä aei 4 9

