चूँकि राज्य सरकार का समाधान हो गया है कि लोक हित में ऐसा करना समीचीन है, अतः, जब, राज्यपाल, उत्तराखण्ड मूल्य वर्धित कर अधिनियम, 2005 (अधिनियम सं 27 वर्ष 2005) की धारा 4 की उपधारा (4), एवं धारा 75 की उपधारा (1) सम्मिलित उत्तर प्रदेश साधारण खण्ड अधिनियम, 1904 (अधिनियम सं 1 वर्ष 1904) (उत्तराखण्ड राज्य में यथा प्रचलित) की धारा 21 के अधीन प्रदेश संसद का प्रयोग करके इस अधिसूचना के राजपत्र में प्रकाशन की तारीख से उत्तराखण्ड मूल्य वर्धित कर अधिनियम, 2005 की अनुसूची—I तथा अनुसूची—II(क) में निम्नलिखित राशि माने करने की सहर्ष स्थिरकृति प्रदान करते हैं—

संशोधन

(क) अनुसूची—I के क्रमांक 56 की विधायन प्रविधि के स्थान पर निम्नलिखित प्रविधि रख दी जायेगी; अर्थात्—

"56. चीनी, देश के बाहर से आयातित चीनी को छोड़कर।"

(ख) अनुसूची—I के क्रमांक 57 की विधायन प्रविधि हटा दी जायेगी।

(ग) अनुसूची—II(क) के क्रमांक 4 की विधायन प्रविधि के बाद निम्नलिखित प्रविधि जोड़ जी जायेगी; अर्थात्—
WHEREAS, the State Government is satisfied that it is expedient so to do in public interest:

NOW, THEREFORE, in exercise of the powers conferred by sub-section (4) of section 4 and sub-section (1) of section 75 of the Uttarakhand Value Added Tax Act, 2005 (Act no. 27 of 2005) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act No. 1 of 1904) (as applicable to the State of Uttarakhand), the Governor is pleased to allow, with effect from the date of publication in Gazette, the following amendments in Schedule-I and Schedule-II(A) of the Uttarakhand Value Added Tax Act, 2005-

Amendment

(a) In Schedule-I, for the existing entry at serial no. 56, the following entry shall be substituted; namely-

“56. Sugar, other than imported from outside the country.”

(b) In Schedule-I, the existing entry at serial no. 57 shall be deleted.
(c) In Schedule-II(A), after the existing entry at serial no. 4, the following entry shall be added; namely:

5. All kind of Textiles other than those notified elsewhere under the schedules of the VAT Act.

(d) The powers of remission of tax leviable on textile and non-levy sugar with effect from 08-04-2011 to the date of publication of this notification shall be given to the concerned assessing officer with the following conditions:

1. The assessing officer shall on examination of account books insure that the assessee has not realised any tax on such sales.
2. The assessing officer shall seek the approval on file from the Joint Commissioner (Executive) Commercial tax of his area before remission of tax.
3. Such dealers, who have realised the tax from the purchaser shall deposit the tax as per rules.

The dealers of above trade shall make available the stock position of additional excise duty leviable textile, if any, to their assessing officer within fifteen days from the publication of this notification and take the credit of additional excise duty levied stock upto next three months.

By Order,

ALOK KUMAR JAIN,
Principal Secretary, Finance.