

**The Uttar Pradesh Taxation and Land Revenue Laws Act, 1975**  
Act 8 of 1975

**Keyword(s):**

Hotel, Luxuries, Luxury Tax, Rent, Room, American Plan, Continental Plan,  
Hotel, Luxuries, Luxury Tax, Modified American Plan, Rent

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THE UTTAR PRADESH TAXATION AND LAND REVENUE  
LAWS ACT, 1975

(UTTAR PRADESH ACT NO. 8 OF 1975)

\*[Authoritative English Text of the Uttar Pradesh Karadhan Tatha Bhoo-  
Rajaswa Vidhi Adhiniyam, 1975]

AN  
ACT

to provide for the imposition of a tax on luxuries in hotels and for amendment  
of certain taxation and land revenue laws

IT IS HEREBY enacted in the Twenty-sixth Year of the Republic of India  
as follows:—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Uttar Pradesh Taxation and Land Revenue Laws Act, 1975. Short title and extent.
- (2) It extends to the whole of Uttar Pradesh.

CHAPTER II

IMPOSITION OF LUXURIES TAX

2. This Chapter shall come into force on such date as the State Government may by notification in the *Gazette* appoint in that behalf. Commencement.
3. In this Chapter unless the context otherwise requires— Definitions.
- (a) "hotel" includes a restaurant if rooms are provided therein to customers on rent ;
- (b) "luxuries" means such amenities as are provided in a hotel to the occupants of such rooms or suites of rooms therein as carry a rent of rupees fifty or more per day ;

(\*For Statement of Objects and Reasons, please see *Uttar Pradesh Gazette Extraordinary*, dated December 28, 1974).

(Passed in Hindi by the Uttar Pradesh Legislative Assembly on January 1, 1975 and by the Uttar Pradesh Legislative Council on February 28, 1975).

(Received the assent of the Governor on March 19, 1975, under Article 200 of the Constitution of India and was published in the *Uttar Pradesh Gazette Extraordinary*, dated March 24, 1975).

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- (c) "luxury tax" or "the tax" means the tax levied under section 4 ;
- (d) "prescribed" means prescribed by rules made under this Chapter ;
- (e) "proprietor", in relation to a hotel, includes a person who for the time being is in charge of its management ;

(f) "rent" means the aggregate of all charges, by whatever name called, realized from the occupier of a room in a hotel, and includes lodging, boarding or service charges or any sum charged by the proprietor on account of tips payable to servants of the hotel, or all or any of them :

*Explanation I*—Where the rate of rent is fixed for occupation of room alone, and boarding and service charges are separately levied, then the actual sum realised for each day, including any sum paid for food, drinks, entertainment and the like shall be aggregated and the total shall be deemed to be the rent ;

*Explanation II*—Where the charges are levied otherwise than on daily basis or per person, then the charges shall be computed as for a day and per person based on the period of occupation of the room for which the charges are made and the number of persons actually occupying or permitted to occupy it ;

(g) "room" includes a suite of rooms which is ordinarily hired out as one unit.

Levy of tax.

4. (1) A luxury tax shall be payable at the following rates by every person who occupies on rent a room or suite of rooms provided with luxuries in a hotel, namely :—

(a) if the rent does not exceed rupees one hundred per day ... @ 3 per cent of the rent ;

(b) if the rent exceeds rupees one hundred but does not exceed rupees one hundred and fifty per day ... @ 5 per cent of the rent ;

(c) if the rent exceeds rupees one hundred and fifty ... @ 7 per cent of the rent :

Provided that any person who makes payment of rent in foreign currency shall be granted a rebate of 25 per cent in the tax payable by him.

(2) In computing the luxury tax a fraction of a rupee which is not a multiple of five paise, shall be rounded off to the next higher multiple of five paise.

Manner of payment.

5. (1) The tax shall be collected along with rent by the proprietor of the hotel from the persons liable to pay it and shall be paid by the proprietor to the State Government in such manner as may be prescribed.

(2) If any proprietor fails to pay the tax within the prescribed period he shall be liable to pay simple interest at the rate of eighteen per cent per annum on the amount remaining unpaid, and such interest shall be added to the amount of tax and deemed for all purposes to be part of the tax :

Provided that where as a result of an order passed on appeal the amount of tax is varied the interest shall be recalculated.

Assessment of tax.

6. (1) The Tax shall be assessed by such authority as may be prescribed.

(2) The procedure of assessment and of any appeal from any order of assessment, and the powers of the assessing and appellate authorities shall be such as may be prescribed.

Payment of composition fee in lieu of tax.

7. Notwithstanding anything to the contrary in this Chapter, the assessing authority may permit the proprietor of a hotel to pay in lieu of the tax payable by him under this Chapter, a lumpsum by way of composition subject to such conditions as may be prescribed.

Denial may, with a view to satisfying itself or himself that the this Chapter or rules made thereunder are being complied with—

- (a) enter any hotel at any reasonable time ;
- (b) require any proprietor of a hotel to produce before him any books, accounts or other documents ;
- (c) inspect any books, accounts or other documents ; and
- (d) inspect the rooms to ascertain their occupancy.

9. Without prejudice to the provisions of section 7, any sum payable under section 5, shall on the certificate of the assessing authority be recoverable from the proprietor as an arrear of land revenue.

Recovery of sums as arrears of land revenue.

10. (1) Without prejudice to the provisions of sub-section (2) of section 5, if any person fails to pay any sum payable under section 5 or section 7 within the prescribed period he shall, on conviction be liable to pay a fine not exceeding rupees five thousand and when the offence is a continuing one, with a further fine not exceeding rupees one hundred per day during which the offence continues.

Penalty.

(2) Whoever fails to supply any information which he is required to supply under any rules made under this Chapter or knowingly supplies false information shall be punishable with fine which may extend to five thousand rupees.

11. (1) If the person committing an offence under this Chapter is a company, every person, who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Offences by companies.

Provided that nothing contained in this sub-section shall render any such person liable to any punishment "provided in this Chapter if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence".

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Chapter is committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation*—For the purpose of this section—

- (a) "company" means a body corporate, and includes a firm or other association of individuals ; and
- (b) "director" in relation to a firm, means a partner in the firm.

12. No suit, prosecution or other legal proceedings shall lie against the State Government or any officer of the State Government for anything which is in good faith done or intended to be done in pursuance of the provisions of this Chapter or the rules made thereunder.

Protection of action taken under this Chapter.

13. (1) The State Government may by notification in the *Gazette*, make rules for carrying out the purposes of the provisions of this Chapter and such rules may, among other things, provide for the levy of fees in respect of proceedings referred to in section 6.

Power to make rules.

(2) All rules made under this Chapter shall, as soon as may be after they are made, be laid before each house of the State Legislature, while it is in session for a total period of not less than thirty days, extending in its one session or more than one successive sessions, and shall, unless some later date is appointed, take effect from the date of their publication in the *Gazette* subject to such modifications or amendments as the two Houses of the Legislature may during the said period, agree to make, so, however, that any such modification or amendment shall be without prejudice to the validity of anything previously done thereunder.

## CHAPTER III

AMENDMENT OF THE UNITED PROVINCES SALES OF MOTOR SPIRIT, DIESEL OIL  
AND ALCOHOL TAXATION ACT, 1939

Amendment of section 2 of U.P. Act no. 1 of 1939. 14. In section 2 of the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939, hereinafter in this Chapter referred to as the principal Act, in clause (aaaa), for the words "rectified spirit and absolute alcohol", the words "rectified spirit, denatured spirit and absolute alcohol" shall be substituted and be deemed to have been substituted with effect from April 23, 1974.

Amendment of section 3.

15. In section 3 of the principal Act, in sub-section (1),—

(i) for the first paragraph, the following paragraph shall be substituted, and be deemed to have been substituted with effect from April 23, 1974, namely:—

"There shall be levied with effect from May 2, 1974, on the first sale of motor spirit or diesel or alcohol in the State a tax at the rate of 25 paise per litre in the case of motor spirit, 10 paise per litre in the case of diesel oil and 40 paise per litre in the case of alcohol, and such tax shall be payable in the prescribed manner by the dealer effecting such sale;" ;

(ii) in the proviso, for the words and figures "after the commencement of the Uttar Pradesh Sales of Motor Spirit and Diesel Oil Taxation (Amendment) Ordinance, 1974", the words and figures "on or after May 2, 1974" shall be substituted and be deemed always to have been substituted, and for the words "such commencement", the words "the said date" shall be substituted and be deemed always to have been substituted.

Amendment of section 6.

16. In section 6 of the principal Act, for the words "retail dealer", the word "dealer" shall be substituted.

## CHAPTER IV

## AMENDMENT OF THE UTTAR PRADESH SALES TAX ACT, 1948

Amendment of section 2 of U.P. Act no. XV of 1948.

17. In section 2 of the Uttar Pradesh Sales Tax Act, 1948, hereinafter in this Chapter, referred to as the principal Act, in clause (i), above the existing Explanation II, the following Explanation shall be inserted, namely:—

"Explanation I—Any amounts realised by the dealer as sales or purchase tax due or purporting to be due in respect of sale or purchase of goods shall be deemed to be included in the turnover."

Amendment of section 3-A.

18. In section 3-A of the principal Act, in sub-section (2), for the words "three and a half per cent" wherever occurring the words "four per cent" shall be substituted.

Amendment of section 3-D.

19. In section 3-D of the principal Act, in sub-section (1), in clause (a), for the words "three and a half per cent", the words "four per cent" shall be substituted.

Amendment of section 3-F.

20. In section 3-F of the principal Act, for the words "one half of one per cent", the words "one per cent" shall be substituted.

Substitution of new section for section 4.

21. (1) For section 4 of the principal Act, the following section shall be substituted and be deemed to have been substituted with effect from the thirty-first day of March, 1956, namely:—

"4. No tax under this Act shall be payable on—

Exemption from tax.

(a) the sale or water, milk, salt, newspaper, motor spirit or any other goods which the State Government may, by notification in the Gazette, exempt, or

(b) the sale or purchase of any goods by the All India Spinners Association or Gandhi Ashram, Meerut, and their branches, or

by such other persons or class of persons as the State Government may, by notification in the *Gazette*, exempt :

Provided that while granting any exemption under clause (a) or clause (b), the State Government may impose such conditions including the condition of payment of such fees, if any, not exceeding eight thousand rupees annually, as may be specified by the State Government by notification in the *Gazette*.

*Explanation*—In this section, the expression—

“(a) ‘water’ does not include mineral water aerated water, tonic water, distilled water or scented water ;

(b) ‘milk’ does not include condensed milk, milk powder or baby milk.” ;

(2) In section 4 of the principal Act so substituted, as provided in subsection (1), for the words “motor spirit”, the words and figures “motor spirit, diesel oil or alcohol as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939” shall be substituted and be deemed to have been substituted with effect from May 2, 1974.

22. In the First Schedule to the principal Act, for the existing entry in column no. 2 against serial no. 89, the following entry shall be substituted and be deemed to have been substituted with effect from May 2, 1974 :—

Amendment of  
First Schedule.

“Spirit and spirituous liquors of all kinds including methyl alcohol but excluding country liquor and also excluding ‘alcohol’ as defined in the United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.” ;

## CHAPTER V

### AMENDMENT OF THE UNITED PROVINCES MOTOR VEHICLES TAXATION ACT, 1935

23. In section 2 of the United Provinces Motor Vehicles Taxation Act, 1935, hereinafter in this Chapter referred to as the principal Act, for clause (aa) the following clause shall be substituted, namely :—

Amendment of  
section 2 of the  
U.P. Act no. V  
of 1935.

“(aa) ‘Appellate authority’ means the Transport Commissioner, Uttar Pradesh or any other officer appointed by the State Government as ‘Appellate authority’ ;”

24. For section 3 of the principal Act, the following section shall be substituted, namely :—

Substitution of  
new section for  
section 3.

“3. The State Government may exempt, either wholly or partially from the operation of this Act, any motor vehicle or class Exemptions. of motor vehicles as may be prescribed, subject to prescribed conditions.”

25. In section 4 of the principal Act—

Amendment of  
section 4.

(a) in the Explanation, for clause (c), the following clauses shall be substituted, namely :—

“(c) for the purposes of determination of the tax payable in respect of any period from and after the commencement of Chapter V of Uttar Pradesh Taxation Laws (Amendment) Act, 1969, but prior to the first day of January, 1972, the First Schedule as substituted by the said Act of 1969 ;

(d) for the purposes of determination of the tax payable in respect of any period from and after the first day of January, 1972, but prior to the commencement of Chapter V of the Uttar Pradesh Taxation and Land Revenue Laws Act, 1974, the First Schedule as amended by Chapter IV of the Uttar Pradesh Taxation Laws (Amendment) Act, 1972 ;

(e) for the purposes of determination of the tax payable in respect of any period from and after the commencement of Chapter V of

the Uttar Pradesh Taxation and Land Revenue Laws Act, 1974 the First Schedule as *substituted* by the said Act;”;

(b) sub-section (3) shall be *omitted*.

Amendment of section 5.

26. In section 5 of the principal Act—

(a) for the second proviso to sub-section (1), the following proviso shall be *substituted*, namely:—

“Provided further that the difference between the tax payable under section 4 for any period and the tax (including surcharge) already paid for that period in accordance with the provisions of this Act as it stood prior to its amendment by Chapter V of the Uttar Pradesh Taxation and Land Revenue Laws Act, 1974 shall be paid on or before January 15, 1975.”;

(b) after sub-section (1), the following sub-section shall be *inserted*, namely:—

“(1-A) When any person transfers a motor vehicle registered in his name to any other person, then, notwithstanding the liability of the transferor in this regard, the transferee shall be liable to pay the arrears of tax, if any, in respect of the motor vehicle transferred, due on or before the date of its transfer, as if the transferee was the owner of the said motor vehicle during the period for which the tax is due.”

Amendment of section 14.

27. In section 14 of the principal Act, the proviso shall be *omitted*.

Substitution of new section for section 15.

28. For section 15 of the principal Act, the following section shall be *substituted*, namely:—

“15. (1) Any person aggrieved by an order relating to the assessment, imposition or recovery of tax may, within thirty days from the date of receipt of such order by him make an appeal in the prescribed manner to the appellate authority:

Provided that no appeal under this section shall be entertained by the Appellate authority unless fifty per cent of the tax assessed has been deposited.

(2) Any order passed by the Appellate authority on appeal under this section shall be final and conclusive.”

Substitution of new Schedule for the First Schedule.

29. For the First Schedule to the principal Act, the following Schedule shall be *substituted*, namely:—

“FIRST SCHEDULE

(See SECTION 4)

Article	Description of vehicle	Annual rate of tax
1	2	3
	PART 'A'	Rs. P.
	<i>Vehicles other than transport vehicles</i>	
	Motor cycles (including scooters and auto-cycles) not exceeding 406 kgms. in weight unladen—	
	(a) Motor Bicycles—	
	(1) not exceeding 91 kgms. in weight, unladen ...	35.00
	(2) exceeding 91 kgms. in weight, unladen ...	55.00
	(b) Motor tricycles ...	55.00
	(c) Motor bicycles or tricycles used for drawing a trailer or a side-car in addition to the rate above ...	7.00

Article	Description of vehicle	Rate of tax
1	2	3
II	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage with seating accommodation for not more than six persons exclusive of the driver (including motor cycles) weighing more than 406 kgms. unladen—	Rs. P.
	(1) (a) not exceeding 1,016 kgms. in weight, unladen ... (b) exceeding 1,016 kgms. but not exceeding 1,270 kgms. in weight, unladen ... (c) exceeding 1,270 kgms. but not exceeding 1,778 kgms. in weight, unladen ... (d) exceeding 1,778 kgms. in weight, unladen ... (2) Trailers drawn by vehicles covered by this article ...	125.00 165.00 207.00 250.00 28.00
III	Vehicles including motor cycles weighing more than 406 kgms. unladen, constructed, or adopted for use for the conveyance of more than six persons (exclusive of driver) —	
	(i) If fitted wholly with pneumatic tyres, and—	
	(a) not exceeding 1,016 kgms. in weight, unladen ... (b) exceeding 1,016 kgms., but not exceeding 1,778 kgms. in weight, unladen ... (c) exceeding 1,778 kgms. but not exceeding 2,540 kgms. in weight, unladen ... (d) exceeding 2,540 kgms. but not exceeding 3,556 kgms. in weight, unladen ... (e) exceeding 3,556 kgms. but not exceeding 5,080 kgms. in weight, unladen ... (f) exceeding 5,080 kgms. in weight, unladen, for every 1,016 kgms. or part thereof in excess of 5,080 kgms. ... (g) Trailers drawn by vehicles covered by this Article— (a) to carry load not exceeding 1,016 kgms ... (b) to carry load exceeding 1,016 kgms. ...	183.00 313.00 413.00 603.00 776.00 322.00 215.00 413.00
	(ii) If fitted with resilient tyres, the appropriate tax payable for a vehicle of the same unladen weight with pneumatic tyres together with an addition of 33 1/3 per cent thereon ;	
	(iii) If fitted with non-resilient tyres the appropriate tax payable for a vehicle of the same unladen weight with pneumatic tyres together with an addition of 66 2/3 per cent thereon :	
	Provided that the rate of tax specified in column 3 against Articles I, II and III of this Part shall be subject to an increase of 50 per cent in respect of all owners of motor vehicles except the following classes of owners, namely—	
	(a) an individual ; (b) a Municipal Board, Nagar Mahapalika, Zila Parishad, Notified Area Committee, Town Area Committee or Kshetra Samiti ; (c) a University established by or under any law ; (d) any recognised educational institution ; (e) any public charitable trust ; (f) any other class of persons using motor vehicles for public purposes specified by the State Government in this behalf by notification in the Gazette.	

Article	Description of vehicle	Annual rate of tax
1	2	3
<b>PART 'B'</b>		
<i>Transport vehicles</i>		
		Rs. P.
IV	Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers—	
	(1) with seating capacity for not more than three persons exclusive of the driver ...	275.00
	(2) with seating capacity for four persons exclusive of the driver ...	550.00
	(3) with seating capacity for more than four but not more than six persons exclusive of the driver—	
	(a) three wheeler ...	550.00
	(b) others ...	688.00
	(4) with seating capacity for more than six persons but not more than twenty persons, exclusive of the driver, for the first six seats ...	565.00
	with an addition for every seat in excess of six and up to twenty, of—	
	(a) if intended for use on an A Class route ...	45.00
	(b) if intended for use on a B Class route ...	30.00
	(c) if intended for use on a C Class route ...	25.00
	(5) with seating capacity for more than 20 but not more than 32 persons exclusive of the driver—	
	(a) if intended for use on an A Class route, for the first 20 seats ...	1,290.00
	for every additional seat ...	55.00
	(b) if intended for use on a B Class route, for the first 20 seats ...	1,035.00
	for every additional seat ...	45.00
	(c) if intended for use on a C Class route, for the first 20 seats ...	885.00
	for every additional seat ...	30.00
	(6) with seating capacity for more than 32 persons exclusive of the driver — the tax payable under the last foregoing clause for the first 32 seats with an addition for every seat in excess of 32 of—	
	(a) if intended for use on an A Class route ...	105.00
	(b) if intended for use on a B Class route ...	75.00
	(c) if intended for use on a C Class route ...	45.00
V	Vehicles plying for hire for the conveyance of limited number of passengers and the transport of a limited quantity of goods—the tax payable under Article IV in respect of the authorised number of passengers seats, together with an additional tax for every 51 kgms. of authorised load of goods—	
	(a) if intended for use on an A Class route ...	15.00
	(b) if intended for use on a B Class route ...	10.00
	(c) if intended for use on a C Class route ...	5.00

Article	Description of vehicle	Rate of tax
1.	2	3
		Rs. P.
VI	Vehicles plying for the transport of goods only—	
	(1) If fitted entirely with pneumatic tyres, and—	
	(a) If intended for use on an A Class route—	
	(i) for the first 762 kgms. of authorised load ...	350.00
	(ii) for every additional 51 kgms. of authorised load ...	13.00
	(b) If intended for use on a B Class route—	
	(i) for the first 762 kgms. of authorised load ...	315.00
	(ii) for every additional 51 kgms. of authorised load ...	10.00
	(c) If intended for use on a C Class route—	
	(i) for the first 762 kgms. of authorised load ...	285.00
	(ii) for every additional 51 kgms. of authorised load ...	8.00
	(2) If fitted with resilient tyres—the tax payable under this Article for a vehicle of the same authorised load capacity, if fitted with pneumatic tyres together with an addition of 33 1/3 per cent thereon ;	
	(3) If fitted with non-resilient tyres—the tax payable under this Article for a vehicle of the same authorised load capacity, if fitted with pneumatic tyres—together with an addition of 66 2/3 per cent thereon.	
VI-A	Goods vehicles permitted to ply in an area covering four or more regions under Chapter IV of the Motor Vehicle Act, 1939—the appropriate tax payable under Articles VI and VII together with an additional tax of Rs.500 annually.	
VII	Vehicle intended for use on a special route—the appropriate tax payable under Articles IV, V or VI in respect of an A Class route together with such additional tax not exceeding 50 per cent of such appropriate tax as may be prescribed.	
VIII	Vehicles plying for hire in respect of which a tax has been paid under any of the Articles IV, V, VI and VII then intended for use in special or temporary circumstances and for a limited period on a route or routes other than those over which they otherwise ply, in addition, to any tax paid under any of the foregoing articles, a tax at the rate of Rs.3 for every day or part thereof during which it is intended to use any such vehicles in such special or temporary circumstances :	
	Provided that nothing in this Article shall apply to a motor vehicle which is temporarily the subject of a private hiring agreement for the purpose of specific journey :	
	Provided further that no additional tax shall be payable if a motor vehicle does not use the roads for which it is permanently licensed during the period it is temporarily allowed to ply on a route or routes other than those in respect of which it is permanently licensed.	

Article	Description of vehicle	Annual rate of tax
1	2	3
IX	Tractor — Tractor by which trailer is drawn and which is used for purposes other than agricultural purposes unless its joint unit forms an articulated vehicle — Tax at a flat rate of Rs.100.00 per annum in addition to the tax paid in respect of the trailer or trailers drawn by it.	

## PART 'C'

*Explanations*

- (1) Where any motor vehicle is used for various purposes or in such a manner as to cause it to be taxable under more than one Article of this Schedule, the tax is payable at the highest appropriate rate.
- (2) 'Unladen weight' means the weight of a vehicle when unladen, including all parts, equipment, stores, fuel, water and accumulators which are necessary for and ordinarily used with the vehicle when working.
- (3) 'Authorised load' means the maximum load of goods which the vehicle is permitted to carry and which can be arrived at by subtracting the unladen weight of the vehicle from the registered laden weight.
- (4) 'Pneumatic tyre' means a tyre containing air inserted by mechanical pressure.
- (5) 'Resilient tyre' means a tyre, not being a pneumatic tyre made of India made rubber and of such thickness as to protrude not less than nineteen millimetres beyond the rim of the wheel.
- (6) 'Non-resilient tyre' means a tyre which is neither a pneumatic tyre nor a resilient tyre.
- (7) Where a motor vehicle is equipped with sleeping berths, each sleeping berth shall, for the purposes of Articles IV, V and VII, be regarded as the equivalent of two passenger seats
- (8) Every trailer attached to or drawn by a motor vehicle, which is taxable under either of Articles IV to VII, shall be regarded as a separate motor vehicle liable to the appropriate tax as prescribed by those Articles."

## CHAPTER VI

## AMENDMENT OF THE UTTAR PRADESH LAND DEVELOPMENT TAX ACT, 1972

Amendment of section 2 of U.P. Act 35 of 1972.

30. In section 2 of the Uttar Pradesh Land Development Tax Act, 1972 (hereinafter in this Chapter referred to as the principal Act) :—

- (1) before clause (ii), the following clause shall be inserted, namely :—

“(aa) 'annual value' means—

(1) in the case of a *bhumidhar*, an amount equal to double of the land revenue payable or deemed to be payable by such *bhumidhar*;

(2) in the case of a *sirdar* or an intermediary, an amount equal to the land revenue payable or deemed to be payable by such *sirdar* or intermediary; and

(3) in the case of a Government lessee, an ar  
to the rent payable by such lessee;" ;

(2) for clause (c), the following clause shall be substituted, namely :—

"(c) 'land' means land, whether cultivated or not, in respect of which land revenue or rent, as the case may be, is assessed or is liable to be assessed or paid, and which is held or occupied, for purposes connected with agriculture, horticulture or animal husbandry (which includes pisciculture and poultry farming), by—

(i) a *bhumidhar, sirdar* or Government lessee, or

(ii) an intermediary where the land is in his personal cultivation, or is held as his *sir* or *khudkasht* or grove;" ;

(3) in clause (g), for the words "*bhumidhar, sirdar* and proprietor", the words, "*bhumidhar, sirdar, Government lessee and proprietor*" shall be substituted.

31. In section 4 of the principal Act, the words, letter and figures "section 247-B and" shall be omitted.

Amendment of section 4.

32. In section 5 of the principal Act—

Amendment of section 5.

(i) in sub-section (1), for the words "sixty per cent", the words "forty per cent" shall be substituted ;

(ii) in sub-section (4), for the words "forty per cent", "fifteen per cent" and "twenty-five per cent", the words "twenty-five per cent", "ten per cent" and "fifteen per cent" shall respectively be substituted.

33. For the Schedule to the principal Act, the following Schedule shall be substituted, namely :—

Substitution of Schedue.

#### "SCHEDULE

(See SECTION 3)

The Land Development Tax shall be payable at the rates specified below :—

A. In the case of a *bhumidhar, sirdar* or Government lessee—

(i) The total area of land held in Uttar Pradesh by whom and by members of whose family does not exceed 1.2647 hectares (3.125 acres).

Nil.

(ii) The total area of land held in Uttar Pradesh by whom and by members of whose family exceeds 1.2647 hectares (3.125 acres) but does not exceed 2.5293 hectares (6.25 acres).

One-half of the amount of the annual value of the land held by him and members of his family.

(iii) The total area of land held in Uttar Pradesh by whom and by members of whose family exceeds 2.5293 hectares (6.25 acres) but does not exceed 5.0586 hectares (12.50 acres).

One and a half times the amount of the annual value of the land held by him and members of his family.

(iv) The total area of land held in Uttar Pradesh by whom and by members of whose family exceeds 5.0586 hectares (12.50 acres).

Two and a half times the amount of the annual value of the land held by him and members of his family.

B. In the case of an intermediary

Two and a half times the amount of the annual value of the land held by him.

*Explanation*—For the purposes of this Schedule, 'family' consists of an individual, his or her spouse and minor children, whether they are joint or not with the individual."

## CHAPTER VII

AMENDMENT OF THE UTTAR PRADESH ZAMINDARI ABOLITION AND  
LAND REFORMS ACT, 1950

Omission of section 247-B of U.P. Act I of 1951.

34. In the Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950 (hereinafter in this Chapter referred to as the principal Act), section 247-B shall be *omitted*.

Amendment of section 294.

35. In section 294 of the principal Act, in sub-section (2), clause (aaa) shall be *omitted*.

## CHAPTER VIII

## AMENDMENT OF THE U. P. ELECTRICITY (DUTY) ACT, 1952

Commencement.

36. This Chapter shall be deemed to have come into force on the 12th day of October, 1974.

Amendment of section 3 of U.P. Act no. XXXIII of 1952.

37. In section 3 of the U. P. Electricity (Duty) Act, 1952, hereinafter in this Chapter referred to as the principal Act in sub-section (2), for the existing proviso the following proviso shall be *substituted*, namely:—

“Provided that in the case of one-part tariff, where the rate charged is based on units of consumption, the electricity duty shall not be less than one paisa per unit or more than six paise per unit.”

Transitory provision.

38. Any notification under section 3 of the principal Act, as amended by this Chapter, may be issued retrospectively with effect from the 12th day of October, 1974.

## CHAPTER IX

## MISCELLANEOUS

Repeal and saving.

39. (1) The following Ordinances are hereby repealed—

(1) The Uttar Pradesh Sales of Motor Spirit, Diesel Oil and Alcohol Taxation (Amendment) Ordinance, 1974.

U. P. Ordinance no. 14 of 1974.

(2) The Uttar Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 1974.

U. P. Ordinance no. 17 of 1974.

(3) The Uttar Pradesh Land Development Tax and Land Revenue (Amendment) Ordinance, 1974.

U. P. Ordinance no. 20 of 1974.

(4) The Uttar Pradesh Sales Tax (Second Amendment) Ordinance 1974.

U. P. Ordinance no. 21 of 1974.

(2) Notwithstanding such repeal, anything done or any action taken under the Acts mentioned in Column 1 below, as amended by this Act shall be deemed to have been done or taken as if the provisions of the Chapter or section of this Act mentioned in Column 2 below, had come into force with effect from the date mentioned in Column 3 against them—

1	2	3
(1) The United Provinces Sales of Motor Spirit, Diesel Oil and Alcohol Taxation Act, 1939.	Chapter III	April 23, 1974
(2) The United Provinces Motor Vehicles Taxation Act, 1935.	Chapter V	September 30, 1974.
(3) The Uttar Pradesh Land Development Tax Act, 1972.	Chapter VI	October 29, 1974.
(4) The Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950.	Chapter VII	October 29, 1974.
(5) The Uttar Pradesh Sales Tax Act, 1948.	Sections 17 to 20 in Chapter IV. Sub-section (1) of section 21 in Chapter IV. Sub-section (2) of section 21 and section 22 in Chapter IV.	November 4, 1974. March 31, 1956. May 2, 1974.

Dated Lucknow, September 5, 1994

IN pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of the Uttar Pradesh Karadhar Bhu-Rajswa Vidhi (Samsodhan) Adhiniyam, 1994 (Uttar Pradesh Adhiniyam Sankhya 26 of 1994) as passed by the Uttar Pradesh Legislature and assented to by the Governor on September 3, 1994 :

THE UTTAR PRADESH TAXATION AND LAND REVENUE LAWS  
(AMENDMENT) ACT, 1994

[U. P. ACT NO. 26 OF 1994]  
(As passed by the U. P. Legislature)

AN  
ACT

*to amend the Uttar Pradesh Taxation and Land Revenue Laws,  
Act, 1975.*

IT IS HEREBY enacted in the Forty-fifth Year of the Republic of India as follows :—

Short title and commencement

1. (1) This Act may be called the Uttar Pradesh Taxation and Land Revenue Laws (Amendment) Act, 1994.

(2) It shall come into force on such date as the State Government may, by notification, appoint in this behalf.

Amendment of section 3 of U.P. Act no. 8 of 1975

2. In section 3 of the Uttar Pradesh Taxation and Land Revenue Laws Act, 1975, hereafter referred to as the principal Act, in clause (b) for the words "rupees fifty" the words "rupees two hundred and fifty" shall be substituted.

उत्तर प्रदेश अध्यादेश नं. 5 सितम्बर, 1994

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B. In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment of  
section 4

“(1) A luxury tax shall be payable at the rate of five per cent of the rent by every person who occupies on rent a room or suite of rooms provided with luxuries in a hotel :

Provided that any person who makes payment of rent in foreign currency shall be granted a rebate of twenty-five per cent in the tax payable by him.”

By order,  
N. K. NARANG,  
Sachiv.



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*Dated Lucknow, July 29, 1999*

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 Uttar Pradesh Karadhan Tatha Bhoo-Rajashwa Vidhi (Sanshodhan) Adhiniyam, 1999 (Uttar Pradesh Adhiniyam Sankhya 34 of 1999) as passed by the Uttar Pradesh Legislature and assented to by the Governor on July 29, 1999.

THE UTTAR PRADESH TAXATION AND LAND REVENUE LAWS  
(AMENDMENT) ACT, 1999

[U. P. ACT No. 34 OF 1999]

*(As passed by the Uttar Pradesh Legislature)*

AN  
ACT

*further to amend the Uttar Pradesh Taxation and Land Revenue Laws Act, 1975.*

IT IS HEREBY enacted in the Fiftieth Year of the Republic of India as follows :—

1. This Act may be called the Uttar Pradesh Taxation and Land Revenue Laws (Amendment) Act, 1999.

Short title

Substitution of  
section 3 of U.P.  
Act no. 8 of 1975

2. For section 3 of Uttar Pradesh Taxation and Land Revenue Laws Act, 1975, hereinafter referred to as the principal Act, the following section shall be substituted, namely :—

“3. In this chapter unless the context otherwise requires—

Definitions

(a) “American Plan” means the tariff plan in which the rent of the room includes the charges for the breakfast, the lunch and the dinner and may include the charges for the evening tea ;

(b) “Continental Plan” means the tariff plan in which the rent for the room includes the charges for the breakfast ;

(c) “hotel” includes an accommodational unit wherein rooms are provided to the customers on rent, but does not include the units approved under the ‘Paying Guest Scheme’ of the Department of Tourism of the Government of Uttar Pradesh ;

(d) “Luxuries” means such amenities as are provided in a hotel to the occupants of such rooms or suites therein as carry a rent of rupees one thousand or more per day ;

(e) “luxury tax” or “the tax” means the tax levied under section 4 ;

(f) “Modified American Plan” means the tariff plan in which the rent of the room includes the charges for the breakfast, and one meal, either lunch or dinner ;

(g) “proprietor” means the owner of the hotel and includes the person, who, for the time being, is incharge of the management of the hotel ;

(h) “rent” means the aggregate of all charges by whatever name called, actually received from the occupant of a room or suite in a hotel and includes charges for air-conditioning, cooler, heater, geyser, television, radio, music, entertainment, extra bed, or linen articles but does not include the charges for food or drinks or such other items, on the sale of which trade tax is payable under the Uttar Pradesh Trade Tax Act, 1948.

*Explanation—1*—Irrespective of the number of persons staying in a room or suite the tax shall be levied, considering the room or the suite as a unit. Wherever a composite rate of charges has been fixed by the proprietor including charges of accommodation, food and drinks and the like under the various tariff plans such as, Continental, American or Modified American Plan, the tax under this Act shall not be levied on that part of such charges on which Trade Tax is leviable under the Uttar Pradesh Trade Tax Act, 1948.

*Explanation—2*—Wherever the charges are realized by the proprietor on the basis of a rate, other than the daily rate, the assessment of the tax, shall be made on the average daily charges calculated on the basis of the total period of use of the room or suite.

*Explanation—3*—Wherever the proprietor gives any kind of discount and realize charges at a different rate than the published or declared rate of tariff for the rooms or suites, the tax shall be levied on the charges actually realized and not on the charges published or declared by the proprietor.”

Amendment of  
section 4.

3. In section 4 of the principal Act,—

(a) In sub-section (1) the proviso shall be omitted ;

(b) for sub-section (2) the following sub-section shall be substituted, namely :—

“(2) In computing the luxury tax a fraction of a rupee which is fifty paise or more shall be taken as rupee one and which is less than fifty paise shall be ignored.”

उत्तर प्रदेश सभाघरक बजट, 29 जुलाई, 1999

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4. After section 4 of the principal Act the following section shall be inserted, namely :—

Insertion of  
new section 4-A

“4-A. (1) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest, by notification, exempt any class of hotels or any specific class of luxuries provided in a hotel from payment of the whole or any part of the tax payable under this Act or allow for deferment of the payment of the whole or any part of such tax, for a period not exceeding five years.

(2) Where a proprietor has availed of any exemption or deferment under sub-section (1) and any of the conditions for such exemption or deferment has not been complied with by him for any reason whatsoever, then, such proprietor shall, be liable to pay the tax for the period of exemption or deferment as if such exemption or deferment had not been allowed to him.”.

By order,  
Y. R. TRIPATHI  
Pramukh Sachiv.