Uttar Pradesh Shasan  
Sansthagat Vitta, Kar Evam Nibandhan Anubhag -2

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English Translation of Government notification No.-KA.NI-2-1963/XI-9(42)/17-U.P. GST Rules-2017-2017-Order-(148)-2018 dated October 10, 2018.

NOTIFICATION

Lucknow : Dated : October 10, 2018

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no.1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Goods And Services Tax Rules, 2017, namely:–

THE UTTAR PRADESH GOODS AND SERVICES TAX (Twenty First Amendment) RULES, 2018

<table>
<thead>
<tr>
<th>Short title and Commencement</th>
<th>1.</th>
<th>(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Twenty First Amendment) Rules, 2018.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(2) They shall be deemed to have come into force with effect from the day of 10th September, 2018.</td>
</tr>
<tr>
<td>Amendment in rule 117</td>
<td>2.</td>
<td>In the Uttar Pradesh Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 117, after sub-rule (1), the following sub-rule shall be inserted, namely:–</td>
</tr>
</tbody>
</table>

(a) “(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has
made a recommendation for such extension.

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:

"Provided that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 30th April, 2019."

| Amendment in rule 142 | 3. | In the said rules, in rule 142, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 125" shall be inserted. |

By Order,

(Alok Sinha)

Apar Mukhya Sachiv