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

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 notification No.-KA.NI.-2-2027/XI-9(47)/17-U.P.Act-1-2017-Order-(150)-2018 dated October 22, 2018.

NOTIFICATION

No.-KA.NI.-2-2027/ XI-9(47)/17-U.P.Act-1-2017-Order-(150)-2018
Lucknow; Dated: October 22, 2018

In exercise of the powers conferred by sub-section (1) of section 52 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no.1 of 2017), the Governor, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

2. This notification shall be deemed to have come into force with effect from 20th of September, 2018.

By Order,

(Alok Sinha)
Apar Mukhya Sachiv