Uttar Pradesh Shasan
Sansthatagat 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.no.KA.NJ.-2-1415/XI-9(15)/17-U.P.Act-1-2017-Order-(49)-2017 Dated:September 27, 2017:-

NOTIFICATION

Lucknow : Dated : September 27, 2017

In exercise of the powers conferred by the proviso to sub-section (3) of section 1 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 appoint the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body,-
   (i) set up by an Act of Parliament or a State Legislature; or
   (ii) established by any Government,
       with fifty-one percent or more participation by way of equity or control, to carry out any function;
(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

By Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv