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.-K.A.NL.-2-1607/XI-9(42)/17-U.P.GST Rules-2017-Order-(66)-2017 Dated: October 31, 2017.

NOTIFICATION


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:-

THE UTTAR PRADESH GOODS AND SERVICES TAX (SEVENTH AMENDMENT) RULES, 2017

1. (1) These rules may be called the Uttar Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

"(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in FORM GST CMP-02, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.";

3. In the said rules, after rule 46, the following rule shall be inserted, namely:-

"46A. Invoice-eum-bill of supply.- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is
supplying taxable as well as exempted goods or services or both to an unregistered person, he may issue a single “invoice-cum-bill of supply” for all such supplies.”;

Amendment of rule 54

4. In the said rules, in rule 54, in sub-rule (2),-
   (a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;
   (b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

Amendment of rule 62

5. In the said rules, in rule 62, in sub-rule (1) the following proviso shall be inserted, namely:-

   “Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”;

Amendment of FORM GST CMP-02

6. In FORM GST CMP-02, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

Amendment of FORM GSTR-1

7. In FORM GSTR-1 for Table 6 the following table shall be substituted, namely:-

   “6. Zero rated supplies and Deemed Exports:

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/ Bill of export</th>
<th>Integrated Tax</th>
<th>Case</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
<td>Date</td>
<td>Value</td>
<td>No.</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

   6A. Exports

   6B. Supplies made to SEZ unit or SEZ Developer

   6C. Deemed exports

Amendment of FORM GSTR-1A

8. In FORM GSTR-1A for Table 4 the following table shall be substituted, namely:-

   “4. Zero rated supplies made to SEZ and deemed exports

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Integrated Tax</th>
<th>Case</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No</td>
<td>Date</td>
<td>Value</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

   4A. Supplies made to SEZ unit or SEZ Developer
9. In FORM GSTR-4, after instruction no. 9 the following instruction shall be inserted, namely:-

"10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished."

Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv