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.NL-2-17/96 /XI-9 (42)/17- U.P. Act-1-2017-Order- (85)-2017: Dated: November 24, 2017.

NOTIFICATION

KA.NL-2-17/96 /XI-9(42)/17- U.P.Act-1-2017-Order- (85)-2017

Lucknow : Dated : November 24, 2017

In exercise of the powers conferred by sub-section (1) of section 148 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 on the recommendations of the Council is pleased to notify the registered persons having aggregate turnover of less than 1.5 crore rupees in the preceding financial year or the current financial year, as the case of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Quarter for which the details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing the details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2017</td>
<td>31st December, 2017</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2017</td>
<td>15th February, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2018</td>
<td>30th April, 2018</td>
</tr>
</tbody>
</table>

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force with effect from 15th of November, 2017.

By Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv