Uttar Pradesh shashan
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-2-1769 /XI-9 (42 )/17- U.P. Act-1-2017-Order- (62)-2017, Dated : November 24, 2017

NOTIFICATION

Lucknow : Dated : November 24, 2017

In exercise of the powers conferred by 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), on the recommendations of the Council, and in supersession of notification No. KA.NI.-2-1528/XI-9(15)/17-U.P.Act-1-2017-Order-(59)-2017 Dated 23rd October 2017, except as respects things done or omitted to be done before such supersession, the Governor is pleased to notify the registered person who did not opt for the composition levy under section 10 of the said Act of 2017 as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act of 2017 including in the situations attracting the provisions of section 14 of the said Act of 2017, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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

By Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv