

पत्र सं/0जी20-2019/0टी0एस0

19.10.2019/63/

674 /वाणिज्य कर  
कार्यालय-कमिश्नर, वाणिज्य कर,  
उत्तर प्रदेश

(जी०एस०टी० अनुभाग)

लखनऊ::दिनांक 24 अक्टूबर, 2019

समस्त जोनल एडीशनल कमिश्नर ग्रेड-1,  
एडीशनल कमिश्नर ग्रेड-2(वि०अनु०शा०),  
ज्वाइन्ट कमिश्नर (कार्यपालक/वि०अनु०शा०),  
वाणिज्य कर, उत्तर प्रदेश।

**विषय: अधिसूचना संख्या क0नि0-2-842/ग्यारह-9(47)/17-30प्र0 अधि0-1-2017-आदेश(09)-  
2017 लखनऊ दिनांक 30 जून, 2017 के प्रभावी तिथि के संबन्ध में स्पष्टीकरण।**

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेन्ट्रल बोर्ड इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा अधिसूचना संख्या क0नि0-2-842/ग्यारह-9(47)/17-30प्र0 अधि0-1-2017-आदेश(09)-2017 लखनऊ दिनांक 30 जून, 2017 के प्रभावी तिथि के संबन्ध में स्पष्टीकरण विषयक परिपत्र संख्या 120/39/2019-जी०एस०टी० दिनांक 11.10.2019 जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन कराना सुनिश्चित करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरान्त जारी किया जा रहा है।

**संलग्नक:-उपरोक्तानुसार।**

भवदीय,

(अजीत कुमार शुक्ला)  
एडीशनल कमिश्नर (विधि)  
वाणिज्य कर, मुख्यालय ।

F. No. 354/136/2019-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax research Unit)

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Room No. 146G, North Block,  
New Delhi, the 11<sup>th</sup> October 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi) – reg.**

Representations have been received to amend the effective date of notification No. 17/2018-CTR dated 26.07.2018 whereby explanation was inserted in notification No. 11/2017-CTR dated 28.06.2017, Sr. No. 3(vi) to the effect that for the purpose of the said entry, the activities or transactions under taken by Government and Local Authority are excluded from the term 'business'.

2. The matter has been examined. Section 11(3) of CGST Act provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within one year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.

3. As recommended by GST Council, the explanation in question was inserted vide notification No. 17/2018-CTR dated 26.07.2018 in exercise of powers under section 11(3) within one year of the insertion of the original entry prescribing concessional rate, so that it would have effect from the date of inception of the entry i.e. 21.09.2017. However, like other notifications issued on 26.07.2018 to give effect to other recommendations of the GST Council, the said notification also contained a line in the last paragraph that the notification shall come into effect from 27.07.2018.

4. It is hereby clarified that the explanation having been inserted under section 11(3) of the CGST Act, is effective from the inception of the entry at Sl. No. 3(vi) of the notification No. 11/2017- CTR dated 28.06.2017, that is 21.09. 2017. The line in notification No. 17/2018-CTR

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dated 26.07.2018 which states that the notification shall come into effect from 27.07.2017 does not alter the operation of the notification in terms of Section 11(3) as explained in para 3 above.

5. Difficulty, if any, in implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Shashikant Mehta  
OSD (TRU)

E-mail: [shashikant.mehta@gov.in](mailto:shashikant.mehta@gov.in)

Tel: 011-23095547