

**Uttar Pradesh Shasan
Rajya Kar Anubhag-2**

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government Notification no.1707/XI-2-25-9(47)/17-T.C.292-U.P.Act-1-2017-Order-(353)-2025 dated September 20, 2025.

NOTIFICATION

No.- 1707/XI-2-25-9(47)/17-T.C.292-U.P.Act-1-2017-Order-(353)-2025
Lucknow; Dated: September 20, 2025

In exercise of the powers conferred by sub-section (5) of section 9 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No.1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following further amendments in the notification KA.NI-2-848/XI-9(47)/17-U.P.Act-1-2017-Order-(15)-2017 dated 30.06.2017 namely:-

Amendment

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Uttar Pradesh Goods and Services Tax Act, 2017”.

2. This notification shall come into force with effect from the 22nd day of September 2025.

By Order,
Digitally signed by
M DEVARAJ
Date: 20-09-2025
(M. Devaraj)
Principal Secy.