

**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.1709/XI-2-25-9(47)/17-T.C.-294-U.P.Act-1-2017-Order-(355)-2025 dated September 20, 2025.

**NOTIFICATION**

No.- 1709/XI-2-25-9(47)/17-T.C.-294-U.P.Act-1-2017-Order-(355)-2025

Lucknow; Dated: September 20, 2025

In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No.1 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

By Order,  
Digitally signed by  
M DEVARAJ  
(M. Devaraj)  
Date: 20-09-2025  
17:20:41