

**Uttar Pradesh Shasan  
Sansthat Vitta, Kar Evam Nibandhan Anubhag-2**

In pursuance of 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.-2-1528/XI-9(15)/17-U.P. Act-1-2017-Order-(59)-2017 dated October 23, 2017 :-

**NOTIFICATION**

No.-KA NI.-2-1528/XI-9(15)/17-U.P. Act-1-2017-Order-(59)-2017

Lucknow:: Dated::October 23, 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) (hereafter in this notification referred to as the 'said Act'), read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904) and on the recommendation of the Council, the Governor is pleased to notify the registered persons whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Act 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, 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 of 2017.

2. This notification shall be deemed to have come into force on October 13, 2017.

By Order,



(Rajendra Kumar Tiwari)  
Apar Mukhya Sachiv