

**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.-2-1530/XI-9(15)/17-U.P. Act-1-2017-Order-(61)-2017 dated October 23, 2017:-

NOTIFICATION

No.-KA NI.-2-1530/XI-9(15)/17-U.P. Act-1-2017-Order-(61)-2017
Lucknow::Dated::October 23, 017

In exercise of the powers conferred by sub-section (1) of section 6 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) (hereafter in this notification referred to as "Uttar Pradesh GST Act"), read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904), the Governor on the recommendations of the Council, is pleased to hereby specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as "the said officers") by the Commissioner in the Board, shall act as proper officers for the purposes of sanction of refund of tax/cess under section 54 or section 55 of the Uttar Pradesh GST Act read with the rules made thereunder, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of the said refund to the said officers.

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

By Order,



(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv