Uttar Pradesh Shasan Sansthagat Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provisions 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.-2-857/XI-9(47)/17-U.P.Act-1-2017-Order-(24)-2017 dated June 30, 2017:-

NOTIFICATION

No.KA.NI.-2-857/XI-9(47)/ 17- U.P. Act-1-2017-Order- (24) -2017 Lucknow: Dated: June 30, 2017

In exercise of the powers conferred by sub-section (1) of section 11 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, is pleased to exempt on the recommendations of the Council, intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the state tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Uttar Pradesh Goods and Services tax Rules, 2017, from any supplier, who is not registered, from the whole of the state tax leviable thereon under sub-section (4) of section 9 of the said Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By Order,

(S. Rajalingam)
Vishesh Sachiv

