

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.-1208/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(211)-2021 dated December 20, 2021.

**NOTIFICATION**

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No.-1208/XI-2-21-9(47)/17- U.P.Act-1-2017-Order- (211)-2021  
Lucknow: Dated: December 20, 2021

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In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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, on the recommendations of the Council, hereby makes the following amendments further to amend Notification no.KA.NI.-2-843/XI-9(47)/17-U.P.Act-1-2017-Order-(10)-2017 Dated 30<sup>th</sup> June, 2017, namely:—

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading “ Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading “ Description of Services “, the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 15, in column (3), in the heading “ Description of Services “, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (Act no. 12 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “Description of Services“, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 (Act no. 12 of 2017).”

2. This notification shall come into force with effect from 1<sup>st</sup> day of January, 2022.

**By Order,**



**(Sanjiv Mittal)**  
**Apar Mukhya Sachiv**