

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.-1209/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(212)-2021 dated December 20, 2021.

NOTIFICATION

No.-1209/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(212)-2021

Lucknow: Dated: December 20, 2021

In exercise of the powers under sub-section (5) of section 9 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following amendments to further amend Notification no.-KA.NI.-2-848/XI-9(47)/17-U.P. Act-1-2017-Order-(15)-2017 Dated 30th June, 2017, namely:-

1. In the said notification,-

i in clause (i), for the words "and motor cycle;", the words", motor cycle, omnibusor any other motor vehicle;" shall be substituted;

ii after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

i. in item (b), for the words, brackets, numbers and figures “and “motor cycle shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures,“, motor cycle, motor vehicleand omnibusshall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicles Act, 1988 (Act no. 59 of 1988).”shall be substituted;

ii. after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1st day of January, 2022.

By Order,



(Sanjiv Mittal)
Apar Mukhya Sachiv