

Uttar Pradesh Shasan
Rajya kar Anubhag-2

In pursuance of the provision 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.-1240/XI-2-22-9(47)/17-T.C.203-U.P.Act-1-2017-Order-(258)-2022 dated December 31, 2022.

NOTIFICATION

No.-1240/XI-2-22-9(47)/17-T.C.203-U.P.Act-1-2017-Order-(258)-2022

Lucknow: Dated: December 31, 2022

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 the notification No.KA.NI.-2-843/XI-9(47)/17-U.P.Act-1-2017-Order-(10)-2017 Dated 30.06.2017, namely:—

In the said notification,

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

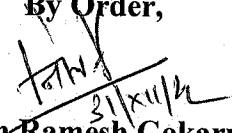
“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- (ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

By Order,


(Nitin Ramesh Gokarn)
Pramukh Sachiv