

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.-1010/XI-2-22-9(42)/17-T.C.62-U.P.GST Rules-2017-Order-(256)-2022, dated December 22, 2022.

NOTIFICATION

No.-1010/XI-2-22-9(42)/17-T.C.62-U.P.GST Rules-2017-Order-(256)-2022

Lucknow : Dated : December 22, 2022

In exercise of the powers conferred by section 164 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 rules further to amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

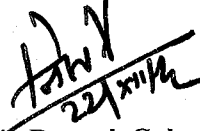
Uttar Pradesh Goods and Services Tax (Fifty-Sixth Amendment) Rules, 2022

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Fifty-Sixth Amendment) Rules, 2022. (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 1 st day of October, 2022.
Amendment of rule 21	2.	In the Uttar Pradesh Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), in rule 21, after clause (g), the following clauses shall be inserted, namely:- “(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months; (i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;
Amendment of rule 36	3.	In rule 36 of the said rules,- a. in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person” shall be omitted; b. in sub-rule (4), in clause (b), after the words, “the details of”, the words, “input tax credit in respect of” shall be inserted;
Amendment of rule 37	4.	In rule 37 of the said rules,- (a) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:- “(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in FORM GSTR-3B for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice: Provided that the value of supplies made without consideration as specified

		<p>in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:</p> <p>Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.;</p> <p>(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;</p> <p>(b) sub-rule (3) shall be omitted;</p>
Amendment of rule 38	5.	<p>In rule 38 of the said rules,—</p> <p>a. in clause (a), in sub-clause (ii), the word, letters and figure, “in FORM GSTR-2” shall be omitted;</p> <p>b. in clause (c), for the words, letters and figure, “and shall be furnished in FORM GSTR-2”, the words, letters and figure, “ and the balance amount of input tax credit shall be reversed in FORM GSTR-3B” shall be substituted;</p> <p>c. clause (d) shall be omitted;</p>
Amendment of rule 42	6.	In rule 42 of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2 and” shall be omitted;
Amendment of rule 43	7.	In rule 43 of the said rules, in sub-rule (1), the words, letters and figure, “FORM GSTR-2 and” at both the places where they occur, shall be omitted;
Amendment of rule 60	8.	In rule 60 of the said rules, in sub-rule (7), for the words “auto-drafted”, the words “auto-generated” shall be substituted;
Omitted of rule 69,70,71,72,73, 74,75,76,77, 79	9.	rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be omitted;
Amendment of rule 83	10.	In rule 83 of the said rules, in sub-rule (8), in clause (a), the words “and inward” shall be omitted;
Amendment of rule 85	11.	<p>In rule 85 of the said rules, in sub-rule (2), –</p> <p>(a) in clause (b), for the words “said person;”, the words “said person; or” shall be substituted;</p> <p>(b) clause (c) shall be omitted;</p>
Amendment of rule 89	12.	<p>In rule 89, of the said rules, in sub-rule (1), –</p> <p>a. after the words “ claiming refund of”, the words, brackets and figures “any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or” shall be inserted;</p> <p>b. the first proviso shall be omitted;</p>

		<p>c. in the second proviso, for the words "Provided further that", the words "Provided that" shall be substituted;</p> <p>d. in the third proviso, for the words "Provided also that", the words "Provided further that" shall be substituted;</p>
Amendment of rule 96	13.	In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, "FORM GSTR-3 or FORM GSTR-3B, as the case may be", the letters and figure, "FORM GSTR-3B" shall be substituted;
Omitted of Form GSTR-1A, GSTR-2 and FORM GSTR-3	14.	FORM GSTR-1A, FORM GSTR-2 and FORM GSTR-3 of the said rules shall be omitted;
Amendment of FORM GST PCT-05	15.	In FORM GST PCT-05 of the said rules, in Part-A, in the table, against Sr. No. 1, under the heading "List of Activities", the words, "and inward", shall be omitted.

By Order,


 (Nitin Ramesh Gokarn)
 Pramukh Sachiv