

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.-461/XI-2-22-9(47)/17-T.C.184-U.P. Act-1-2017-Order-(237)-2022 dated June 20, 2022.

NOTIFICATION

No.-461/XI-2-22-9(47)/17-T.C.184-U.P.Act-1-2017-Order-(237)-2022

Lucknow: Dated: June 20, 2022

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 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 notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:-

TABLE

Sl. No.	Class of registered persons	Months	Period for which interest is to be Nil
(1)	(2)	(3)	(4)
1.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :- 09AABC3428P1CO 09AABCT1559M1C8 09AACCF0683K1CQ 09AADCD4946L1CJ 09AAECC3074B1CB 09AAICA3918J1CR	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

2. This notification shall be deemed to have come into force on 7th June, 2022.

By Order,


(Nitin Ramesh Gokarn)

Pramukh Sachiv