

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.-511/XI-2-23-9(42)/17-T.C.66-U.P.GST Rules-2017-Order-(274)-2023, dated; April 24, 2023.

NOTIFICATION

No.-511/XI-2-23-9(42)/17-T.C.66-U.P.GST Rules-2017-Order-(274)-2023

Lucknow ; Dated : April 24, 2023

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 to further amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

Uttar Pradesh Goods and Services Tax (Sixtieth Amendment) Rules, 2023

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Sixtieth Amendment) Rules, 2023. (2) They shall come into force with effect from such date as notified by the Government.
Amendment of Rule 8	2.	In the Uttar Pradesh Goods and Services Tax Rules, 2017 for sub-rule (4A) of rule 8, the following sub-rule shall be substituted, namely:- “(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier. Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.”;

By Order,



(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv.