

## 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.-1182/XI-2-24-9(47)/17-T.C.-261-U.P.Act-1-2017-Order-(323)-2024 dated 09-10-2024

### Notification

No.-1182/XI-2-24-9(47)/17-T.C.-261-U.P.Act-1-2017-Order-(323)-2024  
Lucknow; Dated : 09-10-2024

In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 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 further amendments in Notification no. KA.NI.-2-842/XI-9(47)/17-U.P.Act-1-2017-Order-(09)-2017 dated 30.06.2017 namely:-

#### AMENDMENT

In the aforesaid notification, in the Table, against serial number 8,—

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely:-

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”.

(ii) in column (3), in item (vii), after the brackets and figures “(iva),” the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10<sup>th</sup> day of October, 2024.

By order,  
Signed by  
M Devaraj  
(M. Devaraj)  
Date: 09-10-2024 21:55:09  
Pramukh Sachiv.