

01/2025

**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. 81/XI-2-25-9(47)/17-T.C.-274-U.P.Act-1-2017-Order-(339)-2025 dated 13-02-2025:

NOTIFICATION

No.-81/XI-2-25-9(47)/17-T.C.-274-U.P.Act-1-2017-Order-(339)-2025
Lucknow; Dated : 13-02-2025.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Uttar Pradesh Goods and Services Tax Act, 2017 (Act no.1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (Act no. 1 of 1904), 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.-2-836/XI-9(47)/17-U.P.Act-1-2017-Order-(06)-2017 dated June 30, 2017, namely:-

AMENDMENT

In the aforesaid notification,—

(a) in the Schedule I - 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"98B.	1904	Fortified Rice Kernel (FRK)";
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(b) in the Schedule III - 9%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words ", Fortified Rice Kernel (FRK)" shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and proviso appended to it, the following clause shall be substituted, namely: -

"(ii)The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (1) of section 2 of the Legal Metrology Act, 2009 (Act no. 1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (Act no. 1 of 2010) and the rules made thereunder."

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11-2099/31/2025-कर एवं नविधन अनुभाग-2-state tax department

2 . This notification shall be deemed to have come into force with effect from 16.01.2025.

By order,

Signed by
(M. Devaraj)
M. Devaraj
Pranik Sachiv.

Date: 13-02-2025 12:22:57