

**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.27/XI-2-26-9(47)/17-T.C.-301-U.P.Act-1-2017-Order-(370)-2026 dated January, 31 2026.

NOTIFICATION

No.-27/XI-2-26-9(47)/17-T.C.-301-U.P.Act-1-2017-Order-(370)-2026

Lucknow : Dated : 31 January, 2026.

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 (U.P. Act No. 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following amendments in Notification no. 1699 / XI- 9 (47) / 17 - T.C.- 284- U. P. Act -1-2017-Order- (362)-2025 dated 20 September, 2025, namely:-

AMENDMENT

In the aforesaid notification, -

- (a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 19 29	Biris;”;
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- (b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.”;

- (c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.
2. This notification shall come into force with effect from the 1st day of February, 2026.

By Order,

(Kamini Chauhan Ratan)
Pramukh Sachiv.

Digitally signed by
KAMINI CHAUHAN RATAN
Date: 31-01-2026

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