

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.-494/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(184)-2021 dated June 18, 2021.

NOTIFICATION

No.-494/XI-2-21-9(47)/17- U.P.Act-1-2017-Order- (184)-2021

Lucknow: Dated: June 18, 2021

In exercise of the powers conferred by sub-section (1) of section 50 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) read with section 148 of the said Act, the Governor, on the recommendations of the Council, hereby makes the following further amendments in notification No. KA.NI.-2-838/XI-9(47)/17-U.P.Act-1-2017-Order-(08)-2017 Dated 30.06.2017, namely:—

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 2, the following shall be inserted, namely: —

(1)	(2)	(3)	(4)
“3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 per cent thereafter	March,2021, April, 2021
4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March,2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-	Nil for the first 15 days from the due date, 9 per cent for the	March,2021, April, 2021

	section (1) of section 39	next 15 days, and 18 per cent thereafter	
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.”

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

By Order,



(Sanjiv Mittal)

Apar Mukhya Sachiv