

**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.-495 /XI-2-21-9(42)/17-U.P. GST Rules-2017-Order-(183)-2021, dated June 19, 2021.

NOTIFICATION

No.-495/XI-2-21-9(42)/17-U.P. GST Rules-2017-Order-(183)-2021

Lucknow : Dated : June 19, 2021

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

Uttar Pradesh Goods and Services Tax ((Fiftieth Amendment) Rules, 2021

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Fiftieth Amendment) Rules, 2021. (2) These rules shall come into force from 27 th April, 2021.
Amendment of rule 26	2.	In the Uttar Pradesh Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:- “Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Act no 18 of 2013) shall, during the period from the 27 th day of April, 2021 to the 31 st day of May, 2021, also be allowed to furnish the return under section 39 in FORM GSTR-3B and the details of outward supplies under section 37 in FORM GSTR-1 or using invoice furnishing facility, verified through electronic verification code (EVC).”

By Order,

(Sanjiv Mittal)

Apar Mukhya Sachiv