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/Commercial Tax

Office of the Commissioner, Commercial Tax, Uttar Pradesh. (GST Section)

Lucknow: Dated: 07 January, 2022

NOTIFICATION

In exercise of the powers conferred by the first proviso to section 44 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2020-21 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall deemed to come into force from the 1st day of August, 2021.

By Order,

(Ministhy S.)

Commissioner, Commercial Tax

Uttar Pradesh.