

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.-650/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(193)-2021 dated July 28, 2021.

NOTIFICATION

No.-650/XI-2-21-9(47)/17- U.P.Act-1-2017-Order- (193)-2021

Lucknow: Dated: July 28, 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:—

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure “required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;
- (iii) in the Table, for serial number 3, 4, 5 and 6, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May,

			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 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 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-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021

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 45 days, and 18 per cent thereafter	Quarter ending March, 2021".
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2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

By Order,



(Sanjiv Mittal)

Apar Mukhya Sachiv