

**Uttar Pradesh Shasan
Rajya Kar Anubhag-2**

In pursuance of the provision 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.-848/XI-2-21-9(42)/17-U.P. GST Rules-2017-Order-(199)-2021, dated ~~September~~ 02, 2021.

NOTIFICATION

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

Lucknow : Dated : ~~September~~ 02, 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 ((Fifty Second Amendment) Rules, 2021

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Fifty Second Amendment) Rules, 2021. (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 1 st day of June, 2021.
Amendment of rule 26	2.	. In the Uttar Pradesh Goods and Services Tax Rules, 2017,— (i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31 st day of May, 2021, for the figures, letters and words “31 st day of May, 2021”, the figures, letters and words “31 st day of August, 2021” shall be substituted; (ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:— “Provided further that such condition shall apply cumulatively

	<p>for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;</p> <p>(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—</p> <p>“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”</p>
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By Order,



(Sanjiv Mittal)
Apar Mukhya Sachiv