

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.-593/XI-2-21-9(47)/17- U.P. Act-1-2017-Order-(188)-2021 dated June 29 2021.

NOTIFICATION

No.-593/XI-2-21-9(47)/17- U.P.Act-1-2017-Order- (188)-2021

Lucknow: Dated: June 29 , 2021

In exercise of the powers conferred by section 128 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) (hereinafter referred to as the "said Act"), the Governor, on the recommendations of the Council, hereby makes the following further amendments in the notification no.-KA.NI.-2-159/XI-9(47)/17-U.P. Act-1-2017-Order-(107)-2018 Dated 31.01.2018, namely:—

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely:—

Table

| S. No. (1) | Class of registered persons (2) | Amount (3) |
|---------------|---|--------------------------------------|
| 1. | Registered persons who have nil outward supplies in the tax period | Two hundred and fifty rupees |
| 2. | Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1 | One thousand rupees |
| 3. | Registered persons having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1 | Two thousand and five hundred rupees |

By Order,



**(Sanjiv Mittal)
Apar Mukhya Sachiv**