

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.-693/XI-2-23-9(47)/17-T.C.216-U.P.Act-1-2017-Order-(275)-2023 dated May 18, 2023.

NOTIFICATION

No.-693/XI-2-23-9(47)/17-T.C.216-U.P.Act-1-2017-Order-(275)-2023

Lucknow: Dated: May 18, 2023

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Notification No. KA.NI.-2-842/XI-9(47)/17-U.P.Act-1-2017-Order-(09)-2017 Dated 30th June, 2017, namely:-

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

2. This notification shall be deemed to have come into force on 09th day of May, 2023.

By Order,


(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv