

**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.-1338/XI-2-23-9(47)/17-T.C.234-U.P.Act-1-2017-Order-(297)-2023 dated October 19, 2023.

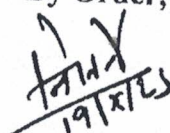
NOTIFICATION

No.-1338/XI-2-23-9(47)/17-T.C.234-U.P.Act-1-2017-Order-(297)-2023
Lucknow: Dated: October 19, 2023

In exercise of the powers conferred by section 148 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 notifies the electronic commerce operator who is required to collect tax at source under section 52 of the said Act as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the "said person") in accordance with the notification issued under sub-section (2) of section 23 of the said Act vide Notification no.-1143/XI-2-23-9(47)/17-T.C.232-U.P.Act-1-2017-Order-(291)-2023 dated 21 September, 2023, namely: —

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
 - (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
 - (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
 - (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in FORM GSTR-8 electronically on the common portal.
2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, "the electronic commerce operator" shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.
3. This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

By Order,


(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv.