

**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.-1429/XI-2-23-9(47)/17-T.C.-243-U.P.Act-1-2017-Order-(301)-2023 dated October 31, 2023.

NOTIFICATION

No.-1429/XI-2-23-9(47)/17-T.C.-243-U.P.Act-1-2017-Order-(301)-2023

Lucknow: Dated: October 31, 2023

In exercise of the powers conferred by sub-section (3) of section 54 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 amendments in the notification No. KA.NI.-2-846/XI-9(47)/17-U.P.Act-1-2017-Order-(13)-2017 dated 30.06.2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By Order,



(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv.