

## 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.-1430/XI-2-23-9(47)/17-T.C.-244-U.P.Act-1-2017-Order-(306)-2023 dated November 06, 2023.

### NOTIFICATION

No.-1430/XI-2-23-9(47)/17-T.C.-244-U.P.Act-1-2017-Order-(306)-2023

Lucknow: Dated: November 06, 2023

In exercise of the powers conferred by sub-section (5) of section 9 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 further amendments in the Notification no. KA.NI.-2-848/XI-9(47)/17-U.P.Act-1-2017-Order-(15)-2017 dated 30.06.2017, namely:-

In the aforesaid notification,

- i. in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;
- ii. after clause (i), the following clause shall be inserted, namely:-  
"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";
- iii. in the Explanation, after item (c), the following item shall be inserted, namely, -  
"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).".

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

By Order,



(Nitin Ramesh Gokarn)  
Apar Mukhya Sachiv.