

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.-1183/XI-2-24-9(47)/17-T.C.-262- U.P. Act-1-2017-Order-(324)-2024 dated 09-10-2024.

Notification

No.-1183/XI-2-24-9(47)/17-T.C.-262- U.P. Act-1-2017-Order-(324)-2024
Lucknow; Dated : 09-10-2024

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend Notification no.KA.NI.-2-843/XI-9(47)/17-U.P.Act-1-2017-Order-(10)-2017 dated 30.06.2017, namely:—

AMENDMENT

In the aforesaid notification,

I. in the Table,—

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------|---|-----|------|
| "25A | Heading 9969 or Heading 9986 | Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers. | Nil | Nil" |

(B) after serial number 44 and the entries relating thereto, the following serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|---|-----|---|
| "44A | Heading 9981 | Research and development services against consideration received in the form of grants supplied by - a. a Government Entity; or b. a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961. | Nil | Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service" |

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|--|-----|------|
| "66A | Heading 9992 | Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. | Nil | Nil" |

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|-----|--|--|-----|------|
| "69 | Heading 9992 or Heading 9983 or Heading 9991 | Any services provided by - a. the National Skill Development Corporation set up by the Government of India; | Nil | Nil" |

- b. the National Council for Vocational Education and Training;
- c. an Awarding Body recognized by the National Council for Vocational Education and Training;
- d. an Assessment Agency recognized by the National Council for Vocational Education and Training;
- e. a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,

in relation to-

- i. the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or
- ii. a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or
- iii. any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.

(E) against serial number 71, in column (3), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

(II) in item (h) of paragraph 2,—

- a. in sub-item (i), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.
- b. in sub-item (ii), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order,

Signed by

M Devaraj

(M. Devaraj)

Date: 09-10-2024 21:51:43
Pramukh Sachiv.