/State Tax

Office of the Commissioner, State Tax, Uttar Pradesh

(GST Section)

Lucknow:: Dated 15 April, 2024

Notification

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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 Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification No.GST-2020-21/F.No.-509/57/Commercial tax Dated 24.11.2020 , namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024."

2. This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.

By Order,

(Ministhy S.)

Commissioner, State Tax Uttar Pradesh