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/State Tax

Office of the Commissioner, State Tax, Uttar Pradesh. (GST Section)

Lucknow: Dated:

July, 2024

## **NOTIFICATION**

In exercise of the powers conferred by the first proviso to section 44 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2023-24 is upto two crore rupees, from filing annual return for the said financial year.

2. This notification shall be deemed to have come into force from the 10<sup>th</sup> day of July, 2024.

By Order,

(Dr. Nitin Bansal)

Commissioner, State Tax

Uttar Pradesh.