

**Uttar Pradesh Shasan
Rajya Kar Anubhag-2**

In pursuance of the provision 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.-1/XI-2-26-9(42)/17-T.C.-76-U.P.GST Rules-2017-Order-(368)-2026, dated; January 25, 2026.

NOTIFICATION

No.- 1/XI-2-26-9(42)/17-T.C.-76-U.P.GST Rules-2017-Order-(368)-2026, dated; January, 2026

Lucknow : Dated : 25 January, 2026.

In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (Act No. 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following rules with a view to further to amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:—

The Uttar Pradesh Goods and Services Tax (Seventieth Amendment) Rules, 2026

Short title and commencement	1	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Seventieth Amendment) Rules, 2026. (2) Save as otherwise provided in these rules, they shall come into force from the 1 st day of February, 2026.																								
Insertion of rule 31D	2	<p>In the Uttar Pradesh Goods and Services Tax Rules, 2017, (hereinafter referred to as the "said rules"), after rule 31C, the following rule shall be inserted, namely:—</p> <p style="text-align: center;">"31D. Value of supply of goods on basis of retail sale price. - (1)</p> <p>Notwithstanding anything contained in the provisions of this Chapter, the value of goods bearing the description specified in column (3), falling under Chapter, heading, sub-heading or tariff item specified in column (2), of the Table below, shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely: -</p> <p style="text-align: center;">Table</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">S. No.</th><th style="text-align: center;">Chapter / Heading / Sub- heading / Tariff item</th><th style="text-align: center;">Description of Goods</th></tr> <tr> <th style="text-align: center;">(1)</th><th style="text-align: center;">(2)</th><th style="text-align: center;">(3)</th></tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td><td style="text-align: center;">2106 90 20</td><td>Pan masala</td></tr> <tr> <td style="text-align: center;">2.</td><td style="text-align: center;">2401</td><td>Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]</td></tr> <tr> <td style="text-align: center;">3.</td><td style="text-align: center;">2402</td><td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</td></tr> <tr> <td style="text-align: center;">4.</td><td style="text-align: center;">2403</td><td>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)</td></tr> <tr> <td style="text-align: center;">5.</td><td style="text-align: center;">2404 11 00</td><td>Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion</td></tr> <tr> <td style="text-align: center;">6.</td><td style="text-align: center;">2404 19 00</td><td>Products containing tobacco or nicotine substitutes and intended for inhalation without combustion</td></tr> </tbody> </table> <p style="text-align: center;">(2) The amount of applicable tax referred to in sub-rule (1) shall be determined in the following manner, namely:— Tax amount = (Retail sale price X tax rate in % of applicable taxes) / (100 +</p>	S. No.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	(1)	(2)	(3)	1.	2106 90 20	Pan masala	2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]	3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)	5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion
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		<p>sum of applicable tax rate).</p> <p>Explanation. — For the purposes of this rule,—</p> <ul style="list-style-type: none"> (a) "applicable tax" means IGST or CGST or SGST or UTGST as the case may be; (b) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess by whatever name called; (c) where on the package of any goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price; (d) where the retail sale price declared on packages of any goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price; (e) where different retail sale prices are declared on different packages for the sale of any goods in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the goods intended to be sold in the area to which the retail sale price relates."
Amendment of rule 86B	3	<p>In the said rules, in rule 86B, in the first proviso, after clause (e), the following clause shall be inserted, namely:—</p> <p>"(f) the registered person other than a manufacturer shall be exempted from the provisions of this rule only in respect of goods specified under Rule 31D, on which the tax has been paid on the basis of retail sale price;"</p>

By Order,

Digitally signed by
 KAMINI CHAUHAN RATAN
 (Kamini Chauhan Ratan)
 Date: 25-01-2026
 Pramudi Sachiv.
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