

**Uttar Pradesh Shasan**  
**SansthaगतVitta, KarEvamNibandhanAnubhag-2**

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government Notification no. KA.NI-2- 1167 /XI-9(47)/17-U.P. Act-1-2017-Order-(48)-2019, dated 06 August, 2019

**NOTIFICATION**

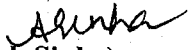
**No.-KA.NI-2- 1167 /XI-9(47)/17- U.P. Act-1-2017-Order-(48)-2019**

**Lucknow : Dated : 06 August, 2019**

In exercise of the powers conferred by section 148 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no1 of 2017) (hereinafter referred to as "the said Act"), the Governor, on the recommendations of the Council, hereby notifies that the persons registered under section 24 of the said Act read with rule 14 of the Uttar Pradesh Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
3. The said persons shall not be required to furnish reconciliation statement in **FORMGSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

By Order, <

  
(Alok Sinha)

Apar Mukhya Sachiv