

Uttar Pradesh Shasan
Sansthaगत Vitta, Kar Evam Nibandhan Anubhag-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of notification No.-KA.NI.-2-~~1696~~XI-9(42)/17-U.P.GST Rules-2017-Order-(71)-2017 dated November ~~16~~ 2017:

NOTIFICATION

No.-KA.NI.-~~1696~~XI-9(42)/17-U.P.GST Rules-2017-Order-(71)-2017

Lucknow: Dated: November ~~16~~ 2017.


In exercise of the powers conferred by section 147 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no.1 of 2017) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor on the recommendations of the Council, is pleased to hereby notify the supplies of goods listed in column (2) of the Table below as deemed exports, namely:-

Table	
S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification.

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
 2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
 3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.
2. This notification shall be deemed to have come into force on October 18, 2017.

By Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv