

Uttar Pradesh Shasan
Sansthatgat Vitta, Kar Evam Nibandhan Anubhag -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.-2-1792 /XI-9 (42)/17- U.P. Act-1-2017-Order- (85)-2017 Dated:November 24 .2017

NOTIFICATION

KA.NI.-2-1792 /XI-9(42)/17- U.P.Act-1-2017-Order- (85)-2017

Lucknow : Dated : November 24 .2017

In exercise of the powers conferred by sub-section (2) of section 23 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017)(hereafter in this notification referred to as the said Act), 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 specify the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act of 2017 through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of Article 279A of the Constitution, other than the State of Jammu and Kashmir.

2. This notification shall be deemed to have come into effect from 15th of November, 2017.

By Order,



(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv