

Uttar Pradesh Shasan
Rajya Kar 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.-362/XI-2-9(42)/17-U.P. GST Rules-2017-Order-(101)-2020, dated 24 April, 2020:

NOTIFICATION

No.-362/XI-2-9(42)/17-U.P. GST Rules-2017-Order-(101)-2020

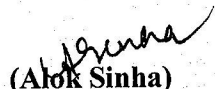
Lucknow : Dated : 24 April, 2020

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

Uttar Pradesh Goods and Services Tax (Thirty Seventh Amendment) Rules, 2020

Short title and commencement	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Thirty Seventh Amendment) Rules, 2020. (2) Save as otherwise provided, they shall come into force with effect from the date of their publication in the Gazette.
Amendment of rule 31A	2.	2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, in rule 31A, for sub-rule (2), with effect from the 1 st March, 2020, the following sub-rule shall be substituted, namely:- “(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher. <i>Explanation:—</i> For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.”

By Order, .


(Alok Sinha)
Apar Mukhya Sachiv