

**Uttar Pradesh Shasan  
Sansthaagat 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.NL-2-405/XI-9(47)/17-U.P.Act-1-2017-Order-(118)-2018 dated March 12, 2018:-

**NOTIFICATION**

No.KA.NL-2-405/XI-9(47)/17-U.P.Act-1-2017-Order-(118)-2018  
Lucknow : Dated : March 12, 2018

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, the Governor is pleased to hereby make the following amendments in the notification No.-KA.NL-2-842/XI-9(47)/ 17-U.P.Act-1-2017-Order-(09)-2017 Dated: June 30, 2017, namely:-

**AMENDMENT**

In the said notification,

(i) in the Table, -

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan MantriAwasYojana (Urban);”;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan MantriAwasYojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan MantriAwasYojana (Urban);”;

- (III) after sub-item (f), the following sub-items shall be inserted, namely: -  
“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing,centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;
- (B) in item (v),
- (I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;
- (II) after sub-item (d), the following sub-item shall be inserted, namely: -  
“(da) low-cost houses up to a carpet area of 60 square metres per house in anaffordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March,2017.”;
- (C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(ix)Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii)or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government,State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providingservices specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of house-keeping, such as plumbing,	2.5	Provided that credit of input tax charged on goods and services has not



carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.		been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-";

- (b) against serial number 9, in the entry in column (3), in item (v), for the words "natural gas", the words and brackets "natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel" shall be substituted;
- (c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-";

- (d) for serial number 16 and the entries relating thereto, the following serial number and entries relating thereto shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
"16	<b>Heading 9972</b>	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry	Nil	-

		shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.		
		(iii) Real estate services other than (i) and (ii) above.	9	-";

- (c) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following items shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of State tax as applicable on supply of like goods involving transfer of title in goods.	-";

- (f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words "supplying the service", the words and brackets ", other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)" shall be inserted;
- (g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following items shall be substituted, namely: -

(3)	(4)	(5)
"(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Uttar Pradesh Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	-";

- (h) against serial number 24,-  
(A) for item (i) in column (3), the following shall be substituted, namely:-



“(i) Support services to agriculture, forestry, fishing, animal husbandry.

*Explanation.* – “Support services to agriculture, forestry, fishing, animal husbandry” mean –

(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—

(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;

(b) supply of farm labour;

(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;

(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

(e) loading, unloading, packing, storage or warehousing of agricultural produce;

(f) agricultural extension services;

(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.

(h) services by way of fumigation in a warehouse of agricultural produce.

(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.

(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.”;

(B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	”;

(i) for serial number 25 and the entries relating thereto, the following serial shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Uttar Pradesh Goods and Services Tax	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to

	Act, 2017.		Explanation no. (iv)].
	(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-";

(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -  
 "(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;"

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following items shall be substituted, namely: -

(3)	(4)	(5)
"(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9	-";

(k) for serial number 32 and the entries relating thereto, the following serial and items relating thereto shall columnwise be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-";

(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following items shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-";

(B) in item (vi), after the brackets and figures "(iii)", the brackets and figures "(iia)," shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

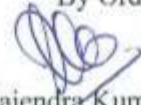
“2. In case of supply of service specified in column (3), item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* –For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.”.

2. This notification shall be deemed to have come into force with effect from the 25<sup>th</sup> of January, 2018.

By Order,



(Rajendra Kumar Tiwari)  
Apar Mukhya Sachiv