

**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.- 820/XI-2-20-9(42)/17-U.P. GST Rules-2017-Order-(147)-2020, dated September 29, 2020.

**NOTIFICATION**

**No.-820/XI-2-20-9(42)/17-U.P. GST Rules-2017-Order-(147)-2020**

**Lucknow : Dated : September 29, 2020**

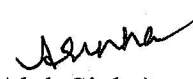
In exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no 1 of 2017), the Governor, by superseding the previously issued Notification No.-KA.NI.-2-2005/XI-9(42)/17-U.P.GST.Rules-2017-Order -(154)-2018 Dated: November 13, 2018, hereby makes the following rules further to amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

**Uttar Pradesh Goods and Services Tax (Forty Fourth Amendment) Rules, 2020**

<b>Short title and commencement</b>	1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Forty Fourth Amendment) Rules, 2020.  (2) They shall be deemed to have come into force with effect from 9 October, 2018.
<b>Amendment of rule 89</b>	2.	In the Uttar Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-  “(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has – (a) received supplies on which the supplier has availed the benefit of the notification No.-KA.NI.-2-1663/XI-9(15)/17-U.P.GST Rules-2017-Order-(73)-2017 Dated 16 November, 2017; or notification No.41/2017-Integrated Tax(Rate), dated the 23 <sup>rd</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), vide number G.S.R. 1321(E), dated the 23 <sup>rd</sup> October, 2017; or (b) availed the benefit of notification No. 78/2017-Customs, dated the 13 <sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13 <sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13 <sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13 <sup>th</sup> October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

Amendment of rule 96	3.	<p>In the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-</p> <p>“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -</p> <p>(c) (a) received supplies on which the benefit of the notification No.-KA.NI.-1696/XI-9(42)/17-U.P. GST Rules-2017-Order-(71)-2017 Dated 16 November, 2017, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No.-KA.NI.-2-1663/XI-9(15)/17-U.P.GST Rules-2017-Order-(73)-2017 Dated 16 November, 2017 has been availed; or notification No.41/2017-Integrated Tax(Rate), dated the 23<sup>rd</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), vide number G.S.R. 1321(E), dated the 23<sup>rd</sup> October, 2017 has been availed; or</p> <p>(b) availed the benefit under notification No. 78/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13<sup>th</sup> October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.</p>
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By Order,

  
(Alok Sinha)

Apar Mukhya Sachiv