

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 Government notification No.-KA.NI.-2- 1278 /XI-9(42)/17-U.P.GST Rules-2017-Order-(44)-2017: Dated: September 07, 2017:

NOTIFICATION

No.-KA.NI.-2- 1278 /XI-9(42)/17-U.P.GST Rules-2017-Order-(44)-2017

Lucknow: Dated: September 07, 2017.

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) read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no.1 of 1904), the Governor is pleased to make the following rules with a view to amending the Uttar Pradesh Goods And Services Tax Rules, 2017, namely :-

THE UTTAR PRADESH GOODS AND SERVICES TAX (THIRD AMENDMENT) RULES, 2017

- | | | |
|------------------------------|----|---|
| Short title and Commencement | 1. | (1) These rules may be called the Uttar Pradesh Goods and Services Tax (Third Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall be deemed to have come into force on 17 th August 2017. |
| Amendment of rule 3 | 2. | In the Uttar Pradesh Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 3, in sub-rule (4), for the words "sixty days", the words "ninety days" shall be substituted. |
| Amendment of rule 17 | 3. | In the said rules, in rule 17, in sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted and be deemed to have been inserted with effect from 29 th June, 2017. |
| Amendment of rule 24 | 4. | In the said rules, in rule 24, in sub-rule (4), for the words "within a period of thirty days from the appointed day", the words and figures "on or before 30 th September, 2017" shall be substituted and be deemed to have been substituted with effect from 22 nd July, 2017. |
| Amendment of rule 34 | 5. | In the said rules, for rule 34, the following rule shall be substituted, namely:-

"34. Rate of exchange of currency, other than Indian rupees, for determination of value.- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act." |
| Amendment of | 6. | In the said rules, in rule 40, in sub-rule (1), for clause (b), the following clause shall be substituted and be deemed to have been substituted with effect from the |

1st day of July, 2017, namely:-

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

- Amendment of rule 46 7. In the said rules, in rule 46, for the third proviso, the following proviso shall be substituted, namely:-

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination.”.

- Amendment of rule 61 8. In the said rules, in rule 61, for sub-rule (5), the following sub-rules shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 and in **FORM GSTR-2** under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in **FORM GSTR-3B** has been furnished, after the due date for furnishing of details in **FORM GSTR-2**—

(a) **Part A** of the return in **FORM GSTR-3** shall be electronically generated on the basis of information furnished through **FORM GSTR-1**, **FORM GSTR-2** and based on other liabilities of preceding tax periods and **PART B** of the said return shall be electronically generated on the basis of the return in **FORM GSTR-3B** furnished in respect of the tax period;

(b) the registered person shall modify **Part B** of the return in **FORM GSTR-3** based on the discrepancies, if any, between the return in **FORM GSTR-3B** and the return in

FORM GSTR-3 and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in **FORM GSTR-3** exceeds the amount of input tax credit in terms of **FORM GSTR-3B**, the additional amount shall be credited to the electronic credit ledger of the registered person.”.

Amendment of rule 83 9. In the said rules, in rule 83, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted and be deemed to have been substituted with effect from 1st July 2017.

Amendment of rule 87 10. In the said rules, in rule 87,-

(a) in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board’s payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”.

Amendment of rule 89 11. In the said rules, in rule 89, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted and be deemed to have been substituted with effect from 1st July 2017.

Amendment of rule 103 12. In the said rules, for rule 103, the following rule shall be substituted and be deemed to have been substituted with effect from 1st July, 2017, namely:-

“103. The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”.

Amendment of form GST REG-01 13. In the said rules, in “FORM GST REG-01” after serial no. 15 appearing under the heading ‘Instructions for submission of Application for Registration’, the following serial shall be inserted, namely:-

“16. Government departments applying for registration as suppliers may not

furnish Bank Account details.”;

- Amendment of form GST REG-13 14. In the said rules, for “FORM GST REG-13”, the following Form shall be substituted and be deemed to have been substituted with effect from 22nd June, 2017, namely:-

“Form GST REG-13

[See Rule 17]

Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others

State /UT –

District –

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		

Contact Information			
Email Address		Telephone number	
Fax Number		Mobile Number	
7.	Details of Authorized Signatory, if applicable		
Particulars	First Name	Middle Name	Last name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No.			
Designation /Status		Director Identification Number (if any)	
PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Town/City/Village		District	
Block/Taluka			
State		PIN Code	
8.	Bank Account Details (add more if required)		
Account Number		Type of Account	
IFSC		Bank Name	
Branch Address			
9.	Documents Uploaded		

The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.

Or

The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.

11. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

(Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

Amendment 15. In the said rules, in FORM GST TRAN-1, in Serial No. 7,-

of
form GST
TRAN-1

(a) in item(a),

(i) in the heading for the figures, letter and word "140(4)(b) and 140(6)", the figures, letter and word "140(4)(b), 140 (6) and 140(7)"; and

(ii) in the Table, in the heading of column (2) for the letters, words and figure "HSN (at 6 digit level)" the letters and words "HSN as applicable"

shall be substituted and be deemed to have been substituted with effect from 1st July 2017.

- (b) in item (b),
- (i) for the figures and bracket, " 140 (5)", the figures, brackets and words "140(5) and section 140(7)";
 - (ii) in the table, in the heading of column 1 for the words "name of the supplier" the words "registration number of the supplier or input service distributor"; and
 - (iii) in the table, in the heading of column 8, for the word " taxes", the words and bracket "taxes (central taxes)"


shall be substituted and be deemed to have been substituted with effect from 1st July 2017 .

Amendment
of
form GST
TRAN-2

16.

In the said rules, in **FORM GST TRAN-2**, in the table of Sl. Nos. 4 and 5, in the heading of column (1) for the letters, figures and words "HSN (at 6 digit level)" the letters and words "HSN as applicable" shall be substituted and be deemed to have been substituted with effect from 1st July 2017..

By Order,



(Rajendra Kumar Tiwari)

Apar Mukhya Sachiv.