

Uttar Pradesh Shasan
Sansthatgat 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 notification No.-KA.NI.-2-1422 /XI-9(42)/17-U.P.GST Rules-2017-Order-(51)-2017: Dated: September 28, 2017.

NOTIFICATION

No.-KA.NI.-2-1422/XI-9(42)/17-U.P.GST Rules-2017-Order-(51)-2017
Lucknow: Dated: September 28, 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 :-

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

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

(2) Save as otherwise provided in these rules, they shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. |
| 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 -

(i) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02 , on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.”;

(ii) in sub-rule (5), for the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3) or sub-rule (3A)” shall be substituted; |
| Amendment of rule 120 | 3. | In the said rules, after rule 120, the following rule shall be inserted, namely:-

“120A. Every registered person who has submitted a declaration |

electronically in **FORM GST TRAN-1** within the period specified in rule 117, rule 118, rule 119 or rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”

- Amendment of rule 122 4. In the said rules, in rule 122, in clause (b), after the words “Commissioners of State tax or central tax”, the words “for at least one year” shall be inserted;
- Amendment of rule 124 5. In the said rules, in rule 124, -
(i) for sub-rule (3), the following sub-rule shall be substituted, namely:-
“(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:
Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.”;
(ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-
“Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.”;
(iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-
“Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.”;
- Amendment of rule 127 6. In the said rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:-
(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.”;
- Amendment of rule 138 7. In the said rules, in rule 138, in sub-rule (1), the following provisos shall be inserted at the end, namely:-
“Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment;
Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment;
- Explanation - For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the

Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (A) Dated 15th September, 2017”;

Amendment
of FORM
GST TRAN-1

8. In the said rules, in “**FORM GST TRAN-1**”,
- (i) in Serial No. 5(a), in the heading, for the words, figures and brackets “**and Section 140(4)(a)**”, the words, figures, brackets and letter “**, Section 140 (4) (a) and Section 140(9)**” shall be substituted and be deemed to have been substituted with effect from July 01, 2017;
 - (ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted and be deemed to have been inserted with effect from July 01, 2017;
 - (iii) after the words “Designation/Status”, appearing at the end the following words, letters and figures shall be inserted, and be deemed to have been inserted with effect from July 01, 2017 ;

“Instructions:

1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).”

2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file **Trans 3** besides availing credit in table 7A under the heading “inputs.”;

Amendment
of FORM
GSTR-4

9. In the said rules, in “**FORM GSTR-4**”, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted, and be deemed to have been substituted with effect from July 01, 2017;

Amendment
of Notes of
FORM GST
EWB-1

10. In the said rules, in the Notes to “**FORM GST EWB-01**”, after Note 4, the following Note shall be inserted, and be deemed to have been inserted with effect from August 30, 2017 ;

“5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

By Order,


(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv