

Uttar Pradesh Shasan
Sansthatag 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.-2-1712/XI-9(42)/17-U.P.GST Rules-2017-Order-(81)-201 Dated: November 17, 2017.

NOTIFICATION

No.-KA.NI.- 2-1712/XI-9(42)/17-U.P.GST Rules-2017-Order-(81)-2017
Lucknow: Dated: November 17, 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 (NINTH 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 (NINTH Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from 28 th day of October, 2017. |
| Amendment of rule 24 | 2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31 st October, 2017", the words, figures and letters "on or before 31 st December, 2017" shall be substituted; |
| Amendment of rule 45 | 3. In the said rules, in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner." shall be inserted; |
| Amendment of rule 96 | 4. In the said rules, in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:-

"Provided that where the date for furnishing the details of outward supplies in FORM GSTR-1 for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of FORM GSTR-1 after the return in FORM GSTR-3B has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in FORM GSTR-1 for the said tax period."; |

Amendment
of rule 96A


5.

In the said rules, in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.”

By Order,


(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv