

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. 1022/2017/9(120)/XXVII(8)/2017 dated 05 December, 2017 for general information.

**Government of Uttarakhand**  
**Finance Section-8**  
**No.1022/2017/9(120)/ XXVII(8)/2017**  
**Dehradun :: Dated:: 05 December, 2017**

**Notification**

WHEREAS, the State Government is satisfied that it is expedient so to do in public interest;

NOW, THEREFORE, in exercise of the powers conferred by section 148 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of Notification No. 977/2017/XXVII(8)/2017 Dated 23 November, 2017 except as respects things done or omitted to be done before such supersession, on the recommendations of the Council, the Governor is pleased to allow to notify the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the State tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

  
(Radha Raturi)  
Principal Secretary