

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. 957/2017/ 9(120)/ XXVII(8)/2017, dated 21 November, 2017 for general information.

**Government of Uttarakhand**  
**Finance Section-8**  
No 957/2017/9(120)/ XXVII(8)/2017  
Dehradun :: Dated :: 21 November, 2017

**Notification**

In exercise of the powers conferred by section 164 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) read with Section 21 of the Uttar Pradesh General Clause Act(as applicable in Uttarakhand), the Governor is pleased to make the following rules to further amend the Uttarakhand Goods and Services Tax Rules, 2017, namely:-

**The Uttarakhand Goods and Services Tax (Eleventh Amendment) Rules, 2017**

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| <b>Short title and Commencement</b> | 1. (1) These rules may be called the Uttarakhand Goods and Services Tax (Eleventh Amendment) Rules, 2017.<br>(2) They shall deemed to come into force from the 28 <sup>th</sup> day of October, 2017.  |
| <b>Amendment in Rule 24</b>         | 2. In sub-rule (4) of Rule 24 of the Uttarakhand Goods and Services Tax Rules, 2017 (hereinafter referred to as the principal rules), for the words, figures and letters “on or before 31 <sup>st</sup> October, 2017”, the words, figures and letters “on or before 31 <sup>st</sup> December, 2017” shall be substituted.  |
| <b>Amendment in Rule 45</b>         | 3. In Rule 45 of the “Principal Rules”-<br>(a) 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.”<br><br>(b) in sub-rule (3), the following proviso shall be inserted; namely:-<br>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. |
| <b>Amendment in Rule 96</b>         | 4. In sub-rule (2) of Rule 96 of the “Principal Rules”, the following provisos shall be inserted; namely:-<br>Provided that where the date for furnishing the details of outward supplies in <b>FORM GSTR-1</b> 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 in  
Rule 96A**

5. In sub-rule (2) of Rule 96A of the “Principal Rules”, 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.

  
(Radha Raturi)  
Principal Secretary

