Uttar Pradesh Shasan
Sansthagat Vitta, Kar Evam Nibandhan Anubhag -2

In pursuance of the provision 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.NL-2-\(7\) /XI-9(47)/17-U.P.Act-1-2017- Order-(\(79\))-2017 dated November 1\(y\), 2017 :-

NOTIFICATION

No. KA.NL.-2- \(7\)/XI-9(47)/17-U.P.Act-1-2017-Order-(\(79\))-2017

Lucknow: Dated: November 1\(y\), 2017

In exercise of the powers conferred by sub-section (1) of section 11 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, on being satisfied that it is necessary in the public interest so to do, and on the recommendations of the Council, is pleased to hereby make the following amendments in the notification KA.NL-2-843/XI-9(47)/17-U.P.Act-1-2017-Order-(10) -2017 Dated: June 30, 2017, as amended from time to time, namely:-

(i) in the Table,-

(a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;

(b) after serial number 9B and the entries relating there to, the following serial number and entries shall be inserted namely:

<table>
<thead>
<tr>
<th>(1)</th>
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</thead>
</table>
| “9C” | Chapter 99 | Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants. | Nil | Nil”;

(c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely:

<table>
<thead>
<tr>
<th>(1)</th>
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<th>(3)</th>
<th>(4)</th>
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</tr>
</thead>
<tbody>
<tr>
<td>“21A”</td>
<td>Heading 9965</td>
<td>Services provided by a goods transport agency to an unregistered person, including an unregistered casual</td>
<td>Nil</td>
<td>Nil”;</td>
</tr>
</tbody>
</table>
(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

<table>
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<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
</table>
| “23A” | Heading 9967 | Service by way of access to a road or a bridge on payment of annuity. | Nil | Nil”;

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.”;

(ii) in paragraph 2, for clause (z), the following shall be substituted, namely: -

“(z) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,
(i) set up by an Act of Parliament or State Legislature; or
(ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

2. This notification shall be deemed to have come into force on 13th day of October, 2017.

By Order,

(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv