Uttar Pradesh Shasan
Sansthagat 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.-

NOTIFICATION

No.-KA.NI.-2-1822/XI-9(42)/17-U.P. Act-01-2017-Order-(156)-2018
Lucknow: Dated: November 13, 2018

In exercise of the powers conferred by section 148 of the Uttar Pradesh Goods and
Services Tax Act, 2017 (U.P. Act no. 1 of 2017), (hereafter in this notification referred to as
the said Act), and in supersession of—

24.11.2017; and
Dated 06.09.2018,

except as respects things done or omitted to be done before such supersession, on the
recommendations of the Council, the Governor, hereby notifies the registered persons having
aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current
financial year, as the class of registered persons who shall follow the special procedure as
mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both
in FORM GSTR-1 of the Uttar Pradesh Goods and Services Tax Rules, 2017, effected during
the quarter as specified in column (2) of the Table below till the time period as specified in the
corresponding entry in column (3) of the said Table, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2017</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2017</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>4</td>
<td>April – June, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>5</td>
<td>July - September, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td></td>
<td>October - December, 2018</td>
<td>31st January, 2019</td>
</tr>
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<td>------------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>7</td>
<td>January - March, 2019</td>
<td>30th April, 2019</td>
</tr>
</tbody>
</table>

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by– (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. KA.NI.-2-1884 XI-9(47) 17-U.P. Act-1-2017-Order-(143)-2018 Dated 25.09.2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

By Order,

(Alok Sinha)

Apar, Mukhya Sachiv