## 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.-2-2004/XI-9(42)/17-U.P.GST Rules-2017-Order-(154)-2018 dated November 13, 2018:-

### NOTIFICATION


Lucknow: Dated: November 13, 2018

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, namely: -

**Uttar Pradesh Goods and Services Tax (Twenty third Amendment) Rules, 2018**

<table>
<thead>
<tr>
<th>Short title and Commencement</th>
<th>1.</th>
<th>1. (1) These rules may be called the Uttar Pradesh Goods and Services Tax (Twenty Third Amendment) Rules, 2018.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(2) They shall be deemed to have come into force with effect from the date 23rd October, 2017.</td>
</tr>
<tr>
<td>Amendment in Rule 96</td>
<td>2.</td>
<td>2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and be deemed to have been substituted with effect from the 23rd October, 2017, namely:-</td>
</tr>
</tbody>
</table>


By Order,

(Alok Sinha)
Apar Mukhya Sachiv