

## Uttar Pradesh Shasan

### Sansthaगत 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.-2-1880/XI-9(47)/17-U.P.Act-1-2017--Order-(139)-2018 dated September 25, 2018.

#### NOTIFICATION

No.-KA.NI.-2-1880/ XI-9(47)/17-U.P.Act-1-2017-Order-(139)-2018

Lucknow: Dated: September 25, 2018

In exercise of the powers conferred by sub-section (3) of section 9 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, the Governor is pleased to hereby make the following further amendments in the notification No.-KA.NI.-2-844/XI-9(47)/ 17-U.P. Act-1-2017-Order- (11) -2017 Dated: June 30, 2017, namely:-

#### AMENDMENT

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

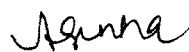
| (1) | (2)   | (3)   | (4)   |
|-----|---|---|---|
| "11 | Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate. partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs). | Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm. | A banking company or a non-banking financial company. located in the taxable territory."; |

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

“(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.”.

2. This notification shall be deemed to have come into force with effect from 27<sup>th</sup> of July, 2018.

By Order,

  
(Alok Sinha)

Apar Mukhya Sachiv

