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.-2-1883/XI-9(47)/17-U.P.Act-1-2017--Order-(142)-2018, dated September 25, 2018.

NOTIFICATION

No.-KA.NI.-2-1883/XI-9(47)/17-U.P.Act-1-2017-Order-(142)-2018 Lucknow: Dated: September 25, 2018

In exercise of the powers conferred by sub-section (3) of section 11 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 for the purpose of clarifying the scope and applicability of the notification No.KA.NI.-2-842/XI-9(47)/ 17- U.P. Act-1-2017-Order-(09)-2017 Dated: June 30, 2017, the Governor is pleased to hereby insert following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

"Explanation. - For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.".

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

By Order,

(Alok Sinha) Apar Mukhya Sachiv)