

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.-2-1829 /XI-9(47)/17-U.P.Act-1-2017--Order-(137)-2018 dated September 19, 2018.

NOTIFICATION

No.-KA.NI.-2-1829/ XI-9(47)/17-U.P.Act-1-2017-Order-(137)-2018
Lucknow: Dated: September 19, 2018

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), on the recommendations of the Council, the Governor is pleased to hereby make the following further amendments in the notification No.-KA.NI.-2-850/XI-9(47)/ 17- U.P. Act-1-2017-Order-(17) -2017 Dated: June 30, 2017, namely:-

AMENDMENT


In the said notification, in the opening paragraph the following proviso shall be inserted, at the end, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

2. This notification shall be deemed to have come into force on the 27th July, 2018.

By Order,


(Alok Sinha)

Apar Mukhya Sachiv