

Uttar Pradesh Shasan
Sansthaat 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.-2-2028/XI-9(47)/17-U.P.Act-1-2017-Order-(151)-2018 dated October 22, 2018.

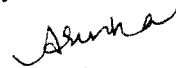
NOTIFICATION

No.-KA.NI.-2-2028/ XI-9(47)/17-U.P.Act-1-2017-Order-(151)-2018
Lucknow: Dated: October 22, 2018

In exercise of the powers conferred by sub-section (1) 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, the Governor, on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification No. KA.NI.-2-843/XI-9(47)/17-U.P. Act.-1-2017-Order-(10)-2017 dated 30.06.2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

2. This notification shall be deemed to have come into force with effect from the 20th of September, 2018.

By Order.,

(Alok Sinha)
Apar Mukhya Sachiv