Uttar Pradesh Shasan

SansthagatVitta, KarEvamNibandhanAnubhag -2

In pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government notification no. KA.NI-2- 1667 /XI-9 (47)/17- U.P. Act-1-2017-Order- (75)-2017, Dated November \6, 2017:

NOTIFICATION

No. KA.NI-2- 1667 /XI-9(47)/17- U.P.Act-1-2017-Order- (75)-2017 Lucknow: Dated: November \6,2017

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), read with section 21 of the Uttar Pradesh General Clauses Act, 1904 (U.P. Act no. 1 of 1904), the Governor on the recommendations of the Council, is pleased to make the following amendments in the notification no. KA.NI.-2-837/XI-9(47)/17-U.P.Act-1-2017-Order-(07) -2017Dated: June 30, 2017, as amended from time to time, namely:In the said notification,-

(A) in the Schedule,-

(i) after serial no. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"122A	4907	Duty Credit Scrips";	

(ii) after serial no. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"150	-	Supply of goods by a Government entity to Central
0		Government, State Government, Union territory,
		local authority or any person specified by Central
		Government, State Government, Union territory or
		local authority, against consideration received from
		Central Government, State Government, Union
		territory or local authority in the form of grants";

- (B) in the Explanation, after clause (v), the following clause shall be inserted, namely:-
 - "(vi) The expression "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:
 - (a) set up by an Act of Parliament or State Legislature; or
 - (b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a

function entrusted by the Central Government, State government, Union territory or a local authority.".

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

This notification shall be deemed to have come into force on 13th day of October,2017.

By Order,

(Rajendra Kumar Tiwari) Apar Muklhya Sachiv