

No. 897 (2)/LXXIX-V-1-17-1 (ka)-1-17

Dated Lucknow, May 19, 2017

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 the Uttar Pradesh Mal Aur Sewa Kar Adhiniyam, 2017 (Uttar Pradesh Adhiniyam Sankhya 1 of 2017) as passed by the Uttar Pradesh Legislature and assented to by the Governor on May 18, 2017.

## THE UTTAR PRADESH GOODS AND SERVICES TAX ACT, 2017

(U.P. Act no. 1 of 2017)

[As passed by the Uttar Pradesh Legislature]

AN

ACT

to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State of Uttar Pradesh and the matters connected therewith or incidental thereto.

IT IS HEREBY enacted in the Sixty-eighth Year of the Republic of India as follows:-

## CHAPTER I

## PRELIMINARY

Short title, extent and commencement

1. (1) This Act may be called the Uttar Pradesh Goods and Services Tax Act, 2017.

(2) It extends to the whole of the Uttar Pradesh.

(3) It shall come into force on such date as the State Government may, by notification in the *Gazette*, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Definitions

2. In this Act, unless the context otherwise requires,—

(1) “actionable claim” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882;

(2) “address of delivery” means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;

(3) “address on record” means the address of the recipient as available in the records of the supplier;

(4) “adjudicating authority” means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Commissioner, Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;

(5) “agent” means a person, including a factor, broker, commission agent, *arhatia*, *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;

(6) “aggregate turnover” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

(7) “agriculturist” means an individual or a Hindu Undivided Family who undertakes cultivation of land—

(a) by own labour, or

(b) by the labour of family, or

(c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

Act no. 4 of 1882

