

Uttar Pradesh Shasan
Sansthatgat 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 Government notification no KA.NI.-2-848/XI-9(47)/17-U.P.Act-1-2017-Order-(15)-2017 dated 30 June, 2017:-

NOTIFICATION

No.KA.NI.-2-848/XI-9(47)/ 17- U.P. Act-1-2017-Order- (15) -2017

Lucknow: Dated: June 30, 2017

In exercise of the powers conferred by sub-section (5) of section 9 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Governor, on the recommendations of the Council, is pleased to notify that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle falling under heading 9964 or 9973;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes falling under heading 9963, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Act.

Explanation.- For the purposes of this notification,-

- (a) Reference to “Heading”, wherever it occurs, unless the context otherwise requires, shall mean “Heading” in the scheme of classification of services.
- (b) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (c) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

By Order,



(S. Rajalingam)
Vishesh Sachiv