

Uttar Pradesh Shasan
Sansthatgat Vitta, Kar Evam Nibandhan Anubhag -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.-1014/XI-9(52)/17-U.P.Act-1-2017-Order-(31)-2017 dated July 21, 2017.

NOTIFICATION

NO.- KA.NI.-1014/XI-9(52)/17- U.P.GST Rules-2017-Order-(31)-2017

Lucknow : Dated : July 21, 2017

In exercise of the powers under Rule 138 of the Uttar Pradesh Goods and Services Tax Rules, 2017 framed under the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act No. 1 of 2017) the Governor is pleased to specify the following documents that a person incharge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage in Uttar Pradesh :-

(1) In case of transportation of taxable goods valuing Rs. 5000 or more from a place outside Uttar Pradesh into the State ,the enclosed Form e-way bill 01 shall be carried with the goods during the transportation or transit storage of the goods:

Provided that if a person transports goods valuing less than Rs. 50,000 ,for his personal use as a personal luggage by a personal vehicle or by any public passenger transport vehicle with his personal identification documents , the form e-way bill -01 shall not be required .

(2) In case of transportation of taxable goods valuing Rs. 1 lakh or more mentioned as follows within Uttar Pradesh or from a place within the State to a place outside the State, the enclosed Form e-way bill 02 shall be carried with the goods during the transportation or transit storage of the goods :

- (a) Mentha Oil, Menthol and D. M. O.,
- (b) Supari
- (c) Iron and Steel,
- (d) All types of edible oils and Vanaspathi ghee.

(3) In case of transportation of taxable goods by e-commerce operators or by their authorized transporters , courier agents or agents for delivery to a person within Uttar Pradesh , the enclosed Form e-way bill-03 shall be carried with such goods during the transportation of goods or transit storage within the State.

(4) In case of transportation of taxable goods valuing Rs. 5000 or more from a place outside Uttar Pradesh to a place outside the State , the form TDF-01 shall be carried with such goods during the transportation of goods or their transit storage within the State and on the exit of goods from the State , the information shall be provided in FormTDF-02 .

(5) The forms mentioned in clauses (1), (2), (3) and (4) above shall be downloaded by the procedure prescribed by the Commissioner State Tax/Commercial Tax from the website of Commercial Tax Department – <http://comtax.up.nic.in> .

This notification shall be effective from such date as the Commissioner State Tax / Commercial Tax may mention in the circular prescribing the procedure of downloading the said forms.

By Order,



(Rajendra Kumar Tiwari)
Apar Mukhya Sachiv