[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 03/2021- Union Territory Tax (Rate)

New Delhi, the 2nd June, 2021

G.S.R......(E).- In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.06/2019- Union Territory Tax (Rate), dated the 29th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 265(E), dated the 29thMarch, 2019, namely:-

In the said notification, in the first paragraph,-

(a) for the words "in whose case the liability to", the words ", who shall**"** shall be substituted;

(b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words "in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

[F. No. 354/53/2021-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: -The principal notification No. 06/2019 - Union Territory Tax (Rate), dated the 29th March, 2019 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 265(E), dated the 29th March, 2019.

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