

**[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 8/2018 - Union Territory Tax**

New Delhi, the 18<sup>th</sup> May, 2018  
Vaisakha, Saka 1940

**G.S.R. (E).**- In exercise of the powers conferred under sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of the 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendation of the Council, hereby rescinds the notification number G.S.R. 317(E) dated the 31<sup>st</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31<sup>st</sup> March, 2018, with effect from the 25<sup>th</sup> day of May, 2018.

[F. No. S. 31011/25/2017-ST-I-DoR]

(Rajendra Kumar Jatav)  
Under Secretary to the Govt. of India