

[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. 16/2021 – Union territory Tax (Rate)

New Delhi, 18th November, 2021.

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) and clause (xxvii) of section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703 (E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, -

(i) against serial number 3, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

(ii) against serial number 3A, in column (3), in the heading “Description of Services”, the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 15, in column (3), in the heading “Description of Services”, after item (c), the following shall be inserted, namely, -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “Description of Services”, after item (e), the following shall be inserted, namely, -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017).”

2. This notification shall come into force with effect from 1st day of January, 2022.

[F. No. 354/207/2021-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: -The principal notification No. 12/2017 - Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 703 (E), dated the 28th June, 2017 and last amended by notification No. 07/2021 – Union Territory Tax (Rate), dated the 30th September, 2021 vide number G.S.R. 692(E), dated the 30th September, 2021.