

NOTIFICATION NO. 15/2021-UNION TERRITORY TAX (RATE)
[G.S.R. 809(E)/F.NO.354/207/2021-TRU], DATED 18-11-2021 [UPDATED]

[Superseded by Notification No. 22/2021-Union Territory Tax (Rate)
[F.No.354/79/2021-Tru], dated 31-12-2021]

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clause (iv), clause (v) 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, sub-section (1) of section 16 and 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 further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017- 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. 702(E), dated the 28th June, 2017, namely:—In the said notification, in the TABLE, —

(i) against serial number 3,—

- (1) in column (3), in the heading 'Description of Service', in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- (2) in column (3), in the heading 'Description of Service', in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
- (3) in column (5), in the heading 'Condition', the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;

(ii) against serial number 26, in column (3), in the heading 'Description of Service', in item (i), in clause (b), after the words, numbers, figures and brackets "Customs Tariff Act, 1975 (51 of 1975)" the words "except services by way of dyeing or printing of the said textile and textile products" shall be inserted.

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