



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

GST & Indirect Taxes Committee



NOTIFICATION NO. 8/2017-UNION TERRITORY TAX (RATE), DATED 28-6-2017

[AS AMENDED BY NOTIFICATIONS NO.38/2017-UNION TERRITORY TAX (RATE), DATED 13-10-2017; NO.10/2018-UNION TERRITORY TAX (RATE), DATED 23-3-2018; NO.12/2018-UNION TERRITORY TAX (RATE), DATED 29-6-2018 AND NO.22/2018-UNION TERRITORY TAX (RATE), DATED 6-8-2018]
[RESCINDED BY NOTIFICATION NO. 1/2019 - UNION TERRITORY TAX (RATE), DATE 29-1-2019]

In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the Union territory tax leviable thereon under sub-section (4) of section 7 of the said Union Territory Goods and Services Tax Act.

¹ [***]

2. This notification shall come into force with effect from the 1st day of July 2017.

[Note: The exemption contained in the Notification No. 8/2017-Union Territory Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the ²[30th day of September, 2019]]

¹ Omitted by Notification No. 38/2017-Union Territory Tax (Rate), Dated 13-10-2017, w.e.f. 13-10-2017. Prior to its omission, proviso read as under:

"Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day."

² Substituted for "30th day of September, 2018" by Notification No.22/2018-Union Territory Tax (Rate), Dated 6-8-2018.