

NOTIFICATION NO.5/2018-UNION TERRITORY TAX, DATED 31-3-2018

[Rescinded by Notification No. Gsr 465(E), No. 9/2018-Union Territory Tax [F. No. S. 31011/25/2017-St-I-Dor], dated 18-5-2018]

In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 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 recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Daman and Diu.

2. This notification shall come into force from the 1st day of April 2018.