

## Extension of UTGST exemption on services by way of transportation of goods by air or by sea from customs station of clearance in India to a place outside India, by one year i.e. upto 30.09.2021.

Notification No: 04/2020-UTR

Classification: Exemption  
Services

Date: 30-09-2020

**G.S.R.....(E).** - In exercise of the powers conferred by sub-section (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 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 further amendment in 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 C.S.R. 703(E), dated the 28th June, 2017, namely:-

### In the said notification, in the Table,-

(i) against **serial number 19A**, in the entry in column(5), for the figure "2020", the figures "2021" shall be substituted;

(ii) against **serial number 19B**, in the entry in column(5), for the figure "2020", the figures "2021" shall be substituted;

2. This notification shall come into force with effect from [the 1st day of October, 2020](#).

**Note:** The principal notification was published in the Gazette of India, Extraordinary, vide [notification No. 12/2017- Union Territory Tax \(Rate\), dated the 28th june,2017](#), vide number G.S.R. 703 (E), dated the 28th june,2017 was last amended by [notification No. 28/2019-Central Tax \(Rate\), dated the 31st December, 2019](#) vide number G.S.R. 974(E), dated the 31st December, 2019.