

Amend notification No. 12/ 2017- Union Territory Tax (Rate) so as to exempt satellite launch services provided by ISRO, Antrix Co. Ltd and NSIL as recommended by GST Council in its 42nd meeting held on 05.10.2020.

Notification No: 05/2020-UTR

**Classification: Exemption
Services**

Date: 16-10-2020

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 further amendments 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 **G.S.R. 703(E)**, dated the 28th June, 2017, namely:—

In the said notification, in the Table, after serial number 19B and the entries relating thereto, the following shall be inserted, namely:-

"19C	9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited, or New Space India Limited.	Nil	Nil"
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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 and was last amended by [notification No. 04/2020 - Union Territory Tax \(Rate\), dated the 30th September, 2020](#) *vide* number **G.S.R. 606(E)**, dated the 30th September, 2020.