

## UTGST exemption from reverse charge upto Rs.5000 per day under section 8 (1)

**Notification No: 8/2017-UTR**

**Classification: Exemption**

**Date: 28-06-2017**

**G.S.R. (E).**- 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**:

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