

Exemption from UTGST supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 8 (1) and section 55 CSD of CGST Act

Notification No: 7/2017-CT

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, the inward supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the Union territory tax as leviable thereon under section 7 of the Union Territory Good and Services Tax Act, 2017 (14 of 2017), namely:-

TABLE

| S.No. | Tariff item, sub-heading, heading or Chapter | Description of supply of Goods |
|-------|--|--|
| (1) | (2) | (3) |
| 1. | Any chapter | The supply of goods by the CSD to the Unit Run Canteens |
| 2. | Any chapter | The supply of goods by the CSD to the authorized customers |
| 3. | Any chapter | The supply of goods by the Unit Run Canteens to the authorized customers |

Explanation. –

(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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