

**Seeks to amend notification No. 17/2017-UTT(R) to make ECO responsible for payment of GST on services provided by way of house-keeping such as plumbing, carpentering etc.**

**Notification No: 23/2017-UTR**

**Classification: Others**

**Date: 22-08-2017**

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (5) of section 7 of the **Union Territory Goods and Services Tax Act, 2017 (14 of 2017)**, the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (**Department of Revenue**), No.17/2017- **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. 708(E)** dated the 28th June, 2017, namely:-

**In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-**

**“(iii)** services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under clause (vi) of section 21 of **the Union Territory Goods and Services Tax Act, 2017** read with sub-section (1) of section 22 of the said **Central Goods and Services Tax Act.**”.

**Note:-**The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 17/2017 – **Union Territory Tax (Rate)**, dated the 28th June, 2017, vide number **G.S.R. 708 (E)**, dated the 28th June, 2017.