

Seeks to amend notification No. 11/2017- UTT(R) to reduce CGST rate on specified supplies of Works Contract Services.

Notification No: 24/2017-UTR

Classification: Rates

Date: 21-09-2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 7, subsection (1) of section 8 and clause (iv) and clause (v) 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 sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), [No.11/2017- 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. 702(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

(1)	(2)	(3)
<p>“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p>(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above</p>	<p>6</p>	<p>-</p>
	<p>9</p>	<p>-”</p>

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide [notification No. 11/2017 – Union Territory \(Rate\), dated the 28th June, 2017](#), vide number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended by [notification No. 20/2017 – Union Territory Tax \(Rate\) dated the 22nd August, 2017](#) vide number G.S.R. 1053 (E), dated the 22nd August, 2017.

