

## Seeks to exempt payment of tax under section 7(4) of the UTGST Act, 2017 till 31.03.2017.

**Notification No: 38/2017-UTR**

**Classification: Exemption**

**Date: 13-10-2017**

**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 makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017- Union Territory Tax (Rate), dated the 28thJune, 2017, published in the **Gazette of India, Extraordinary, Part II, Section 3, Sub-section** (i), vide number **G.S.R. 717(E)**, dated the 28thJune, 2017, namely:-

**In the said notification, the proviso under Paragraph 1 shall be omitted.**

2. The exemption contained in the notification No.8/2017-Union Territory Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

**Note:** - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the **Gazette of India, Extraordinary, Part II, Section 3**, Subsection (i) vide number G.S.R. 717(E), dated the 28th June, 2017.