

Seeks to rescind notification No. 8/2017-Union Territory Tax (Rate) dated 28.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts

Notification No: 1/2019 - UTR

Classification: ACT

Date: 29-01-2019

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 rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) [No. 8/2017- Union Territory Tax \(Rate\), dated the 28th June, 2017](#), published in the Gazette of India, Extraordinary, vide number G.S.R.717 (E), [dated the 28th June, 2017](#), except as respects things done or omitted to be done before such rescission.

2. This notification shall [come into force with effect from the 1st day of February, 2019](#).

Note: - The principal [notification No. 8/2017- Union Territory 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 and was last amended vide [notification No. 22/2018- Union Territory Tax \(Rate\), dated the 6th August, 2018](#), published vide number G.S.R. 745 (E), dated the 6th August, 2018.