

**Seeks to amend notification No 3/2017- Union territory Tax****Notification No: 16/2019 - UTR****Classification: Others****Date: 30-09-2019**

**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 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.3/2017-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. 712(E) dated the 28<sup>th</sup> June, 2017, namely: -

**In the said notification, -**

i. in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely:-

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

ii. in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.