

Seeks to insert explanation in an item in notification No. 11/2017 – Union Territory Tax (Rate) by exercising powers conferred under section 8(3) of UTGST Act, 2017

Notification No: 17/2018-UTR

Classification: Others

Date: 26-07-2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) **No.11/2017- 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. 702(E), dated the 28thJune, 2017, hereby inserts following Explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

2. This notification shall **come into force with effect from 27th of July, 2018.**

Note: -The principal [notification No. 11/2017 - Union Territory Tax\(Rate\)](#) was published in the Gazette of India, Extraordinary, dated the 28th June, 2017, vide number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended by [notification No. 1/2018- Union Territory Tax \(Rate\), dated the 25thJanuary, 2018](#) vide number G.S.R. 75 (E), dated the 25thJanuary, 2017.