

**notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)****Notification No: 11/2018-UTR    Classification: Reverse Charge****Date: 28-05-2018**

**G.S.R. (E).**- In exercise of the powers conferred by sub-section (3) of section 7 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.4/2017- 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. 713 (E), dated the 28th June, 2017, namely:-

In the said notification, after S. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

<b>S. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
(1)	(2)	(3)	(4)	(5)
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

**Note:** - The principal notification No.4/2017- Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 713(E), dated the 28th June, 2017 and last amended by **Notification No. 43/2017- Union Territory Tax(Rate) dated 14th November, 2017** published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1399 (E), dated the 14th November, 2017.