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

Notification No: 30/2018-UTR **Classification: ACT** **Date: 31-12-2018**

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 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

"Explanation 2.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.".

2. The existing Explanation in the above items shall be renumbered as Explanation 1.

3. This notification shall come into force on the 1st day of January, 2019.

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. 17/2018- Union Territory Tax (Rate), dated the 26 th July, 2018 vide number G.S.R. 691 (E), dated the 26 th July, 2018.