

**Seeks to exempt payment of tax under section 7(4) of the UT GST Act, 2017 till 30.09.2019.****Notification No: 22/2018-UTR****Classification: Others****Date: 06-08-2018**

**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 makes the following amendment in 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, Part II, Section 3, Sub-section (i), vide number G.S.R. 717 (E), dated the 28th June, 2017, and last amended vide **notification No. 12/2018- Union Territory Tax (Rate), dated the 29th June, 2018**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 596 (E), dated the 29th June, 2018, namely:-

In the said notification, for the figures, letters and words “**30th day of September, 2018**”, the figures, letters and words “**30th day of September, 2019**” shall be substituted.

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 last amended vide [10/2018- Union Territory Tax \(Rate\), dated the 29th June, 2018](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 596 (E), dated the 29th June, 2018.