

Amend notification No. 12/2017- Union Territory Tax (Rate) so as to implement recommendations made by GST Council in its 45th meeting

Notification No: 07/2021-UTR

Classification: Rates

Date: 30-09-2021

G.S.R (E).- In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), [No.12/2017- 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. 703 (E), dated the **28th June, 2017**, namely:-

In the said notification, in the Table, -

i. against serial number 1, in column (3), after the figures and letters “**12AA**”, the word, figures and letters “ **or 12AB**” shall be inserted;

ii. against serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;

iii. after serial number 9AA and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”;

iv. against serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

v. against serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;

vi. serial number 43 and the entries relating thereto shall be omitted;

vii. after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
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"61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil";
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viii. against serial number 72, in column (3), after the word "for which", the figures, symbol and words "75% or more of the" shall be inserted;

ix. against serial numbers 74A and 80, in column (3), after the figures and letters "12AA", word, figures and letters " or 12AB" shall be inserted;

x. after serial number 82A and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
"82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil".

2.This notification shall come into force with effect from the 1st day of October, 2021.

Note: -The principal [notification No. 12/2017 - Union Territory Tax \(Rate\), dated the 28th June, 2017](#) was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 703 (E), dated the 28th June, 2017 and was last amended by [notification No. 5/2020 – Union Territory Tax \(Rate\), dated the 16th October, 2020](#) vide number G.S.R. 645(E), dated the 16th October, 2020.