

Seeks to amend Notification No 17/2017- Union territory Tax (Rate) dated 28.06.2017.

Notification No: 17/2021-UTR**Classification: Others****Date: 18-11-2021**

G.S.R (E).- In exercise of the powers conferred by sub-section (5) 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 amendments further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), [No.17/2017- 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. 708(E) dated the 28th June, 2017, namely:-

1. In the notification,-

i. in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

ii. after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

i. in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

ii. after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall **come into force with effect from the 1st day of January, 2022.**

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide [notification No. 17/2017 - Integrated Tax \(Rate\), dated the 28th June, 2017](#), vide number G.S.R. 708 (E), dated the 28th June, 2017 and last amended by [notification No. 23/2017 – Union Territory Tax \(Rate\), dated the 22nd August, 2017](#) vide number G.S.R. 1056(E), **dated the 22nd August, 2017.**