

Seeks to supersede notification 15/2021- UTT(R) and amend Notification No 11/2017- Union territory Tax (Rate) dated 28.06.2017.

Notification No: 22/2021-UTR**Classification: Rates****Date: 31-12-2021**

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, subsection (1) of section 8, clause (iv), clause (v) 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, sub-section (1) of section 16 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, and in supersession of notification of the Government of India in the Ministry of Finance (Department of Revenue), [No. 15/2021 – Union Territory Tax \(Rate\), dated the 18th November, 2021](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 809(E), dated the 18th November, 2021, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) [No.11/2017- 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. 702(E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, against serial number 3,-

- 1) in column (3), in the heading ‘Description of Service’, in items (iii),(vi),(ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
- 2) in column (3), in the heading ‘Description of Service’, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
- 3) in column (5), in the heading ‘Condition’, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.

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

Note: -The principal [notification No. 11/2017 - Union Territory Tax \(Rate\), dated the 28th June, 2017](#) was published in the Gazette of India, Extraordinary, vide number G.S.R. 702 (E), dated the 28th June, 2017 and last amended by [notification No. 06/2021-Union Territory Tax \(Rate\), dated the 30th September, 2021](#) vide number G.S.R. 691(E), **dated the 30th September, 2021.**