

Amends notification No. 14/2017- Central Tax (Rate)- To notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.

Notification No: 16/2018 - CTR

Classification: Supply

Date: 26-07-2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.14/2017- Central 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. 693(E), dated the 28th June, 2017, namely:-

In the said notification, in the first paragraph,-

- (i) after the words “State Government”, the words “or Union territory” shall be inserted;
- (ii) after the word “Constitution”, the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

2. This notification shall **come into force with effect from 27th of July, 2018.**

Note: -The principal notification 14/2017 - Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 693 (E), dated the 28th June, 2017.