

## Notifications

### Central Tax

#### Notification No. 6/2023-Union Territory Tax (Rate)

Dated 26<sup>th</sup> July 2023

**The Central Government Seeks to amend notification No. 11/2017-Union Territory Tax (Rate) so as to notify change in GST with regards to services as recommended by GST Council in its 50th meeting held on 11.07.2023.**

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (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 the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further 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 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely: -

"Explanation. -This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022-Central Tax (Rate) dated the 13<sup>th</sup> July, 2022.";

(ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -

(a) for the words, figures and letters "on or before the 15<sup>th</sup> March of the preceding Financial Year", the words, figures and letters "on or after the 1<sup>st</sup> January of the preceding Financial Year but not later than 31<sup>st</sup> March of the preceding Financial Year" shall be substituted;

(b) after the fourth proviso, the following proviso shall be inserted, namely: -

"Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1<sup>st</sup> January of the preceding Financial Year but not later than 31<sup>st</sup> March of the preceding Financial Year."; (iii) against serial number 24, in column (3), in item (i), in the Explanation, in clause (i), sub-clause (h) shall be omitted

2. This shall come into force from 27<sup>th</sup> July 2023.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009793/ENG/Notifications>