

Notifications

Central Tax

Notification No. 8/2023- Union Territory Tax (Rate)

Dated 26th July 2023

**The Central Government Seeks to amend notification No. 13/2017-
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.**

GSR.....(E).-In exercise of the powers conferred by sub-section (3) 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-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. 704(E), dated the 28th June, 2017, namely: -

In the notification, in Annexure III, for the words and figures "during the Financial Year ____ under forward charge", the words and figures "from the Financial Year ____ under forward charge and have not reverted to reverse charge mechanism" shall be substituted.

2. This notification shall come into force with effect from 27th July, 2023.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009795/ENG/Notifications>