

Notification No. 15/2021- Union Territory Tax (Rate)

Seeks to amend Notification No 11/2017- Union territory Tax (Rate)

Dated – 18th November, 2021

Central Government has made the following amendments further to amend in the notification No 11/2017- Union territory Tax (Rate) which was issued on 28th June, 2017. In the said notification, in the TABLE:

- (i) 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;
- (4) against serial number 26, in column (3), in the heading “Description of Service”, in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.

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

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-15-2021-utgst-rate.pdf>