

## Notification No. 17/2021-Union territory Tax (Rate)

Seeks to amend Notification No 17/2017- Union territory Tax (Rate)

Dated – 18<sup>th</sup> November, 2021

Central Government has made the following amendments further to amend the notification No. 17/2017- Union territory Tax (Rate) which was issued on 28th June, 2017. In the notification,

- (i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;
- (ii) after clause (iii), the following clause shall be inserted, namely: -  
“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-17-2021-utgst-rate.pdf>