

UNION TERRITORY TAX(RATE)

NOTIFICATION NO. -29/2018

DATE – 31ST DECEMBER 2018

Seeks to amend notification No. 13/2017- Union Territory Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.

CBIC has made amendments in the Notification No. 13/2017- Union Territory Tax (Rate), dated the 28th June, 2017.

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory;
or

(b) local authority; or

(c) Governmental agencies

which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”.

For more details, please follow - <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-29-2018-utgst-rate-english.pdf;jsessionid=D09F035D419CE9596E53C958ED81363C>