

Notification No. 04/2021 – Union territory Tax (Rate)

Dated – 14th June, 2021

Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify GST rates of various services as recommended by GST Council in its 44th meeting held on 12.06.2021

Central Government has made amendments in the notification No.11/2017- Union Territory Tax (Rate), dated the 28th June, 2017.

In this notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted:

“Provided that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the union territory tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-04-2021-utgst-rate.pdf>