

**NOTIFICATION**

New Delhi, the 28th June, 2017

**No. 8/2017-Union Territory Tax (Rate)**

**G.S.R. 717 (E).**—In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the Union Territory Tax leviable thereon under sub-section (4) of section 7 of the said Union Territory Goods and Services Tax Act:

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No. 354/117/2017-TRU]

MOHIT TEWARI, Under Secy.

**अधिसूचना**

नई दिल्ली, 28 जून, 2017

**सं. 9/2017- संघ राज्यक्षेत्र कर (दर)**

**सा.का.नि. 718 (अ)**—केंद्रीय सरकार, संघ राज्यक्षेत्र माल और सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 8 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, परिषद् की सिफारिशों पर, किसी कटौतीकर्ता द्वारा, जो केंद्रीय माल और सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 51 के अधीन राज्य के भीतर माल या सेवा या दोनों की पूर्ति पर किसी पूर्तिकार से, जो रजिस्ट्रीकृत नहीं है, उक्त अधिनियम की धारा 7 की उपधारा (4) के अधीन उस पर उदग्रहणीय संपूर्ण संघ राज्यक्षेत्र कर से, इस शर्त के अधीन रहते हुए छूट प्रदान करती है कि कटौतीकर्ता उक्त केंद्रीय माल और सेवा कर अधिनियम की धारा 24 के उपखंड (vi) के साथ पठित उक्त संघ राज्यक्षेत्र माल और सेवा कर अधिनियम की धारा 21 के अधीन अन्यथा रजिस्ट्रीकृत होने के लिए दायी नहीं है।

2. यह अधिसूचना 1 जुलाई, 2017 से प्रभावी होगी।

[फा. सं. 354/117/2017-टीआरयू]

मोहित तिवारी, अवर सचिव

**NOTIFICATION**

New Delhi, the 28th June, 2017

**No. 9/2017-Union Territory Tax (Rate)**

**G.S.R. 718 (E).**—In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), from any supplier, who is not registered, from the whole of the Union Territory Tax leviable thereon under sub-section (4) of section 7 of the said Union Territory Goods and Services Tax Act, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Central Goods and Services Tax Act read with section 21 of the said Union Territory Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No. 354/117/2017-TRU]

MOHIT TEWARI, Under Secy.