

(ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions:-

(a) United Nations or a specified international organisation shall be entitled to claim refund of union territory tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.

(b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of union territory tax paid on the supplies of goods or services or both received by them subject to, -

(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of union territory tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,—

(I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and

(III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;

(iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;

(v) the refund of the whole of the union territory tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

*Explanation.* - For the purposes of this notification, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.

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

[F. No. 334/1/2017-TRU]

RUCHI BISHT, Under Secy.

### अधिसूचना

नई दिल्ली, 28 जून, 2017

सं. 17/2017- संघ राज्य क्षेत्र कर (दर)

**सा.का.नि. 708(अ).**—केन्द्रीय सरकार, संघ राज्यक्षेत्र माल और सेवाकर अधिनियम, 2017 (2017 का 14) की धारा 7 की उपधारा (5) प्रदत्त शक्तियों का प्रयोग करते हुए, माल और सेवाकर परिषद् की सिफारिशों पर, यह अधिसूचित करती है कि सेवा के निम्नलिखित प्रवर्गों की दशा में, राज्य के भीतर पूर्ति पर कर इलेक्ट्रॉनिक वाणिज्यिक प्रचालक द्वारा संदत्त किया जाएगा-

(i) रेडियो टैक्सी, मोटर कैब, मैक्सी कैब और मोटर साइकिल द्वारा यात्रियों के परिवहन के माध्यम के रूप में सेवाएं;

(ii) होटल, सराय, अतिथि गृह, क्लबों, शिविर स्थल या अन्य वाणिज्यिक स्थानों, जो निवासीय या आवासीय प्रयोजनों के लिए हैं, में वास सुविधा देने के रूप में सेवा सिवाय वहां जहां इलेक्ट्रॉनिक वाणिज्यिक प्रचालक के माध्यम से ऐसी

सेवाओं की पूर्ति करने वाला व्यक्ति केंद्रीय माल और सेवाकर अधिनियम, 2017 की धारा 22 की उपधारा (1) के अधीन रजिस्ट्रीकरण के लिए दायी होगा।

**स्पष्टीकरण**--इस अधिसूचना के प्रयोजनों के लिए,--

(क) "रेडियो टैक्सी" से ऐसी टैक्सी जिसमें रेडियो कैब जो किसी भी नाम से पुकारी जाए, जिसमें केंद्रीय नियंत्रण कार्यालय से जो मार्गीय रेडियो संचार है तथा ट्रेकिंग के लिए ग्लोबल पोजिसनिंग सिस्टम (जीपीएस) या जनरल पैकेट रेडियो सर्विस (जीपीआरएस) प्रयोग करने के लिए सक्षम है, अभिप्रेत है;

(ख) "मैक्सी कैब", "मोटर कैब" और "मोटर साइकिल" का वही अर्थ होगा जो उनका क्रमशः मोटरयान अधिनियम, 1988 (1988 का 59) की धारा 2 के खंड (22), खंड (25) और खंड (26) में है।

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

[फा. सं. 334/1/2017-टी.आर.यू]

रुचि बिष्ट, अवर सचिव

## NOTIFICATION

New Delhi, the 28th June, 2017

### No. 17/2017-Union Territory Tax (Rate)

**G.S.R. 708(E).**—In exercise of the powers conferred by sub-section (5) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said **Central Goods and Services Tax Act**.

*Explanation.*— For the purposes of this notification,–

- (a) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) "maxicab", "motorcab" and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

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

[F. No. 334/1/2017-TRU]

RUCHI BISHT, Under Secy.

## अधिसूचना

नई दिल्ली, 28 जून, 2017

### सं. 2/2017- प्रतिकर उपकर (दर)

**सा.का.नि. 709(अ).**—केन्द्रीय सरकार, माल और सेवाकर (राज्यों को प्रतिकर) अधिनियम, 2017 (2017 का 15) की धारा 8 की उपधारा (1) और उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, यह अधिसूचित करती है कि नीचे दी गई सारणी के स्तंभ (2) में विनिर्दिष्ट वर्णन की सेवाओं पर, जो उक्त सारणी के स्तंभ (3) में विनिर्दिष्ट अध्याय, खंड, शीर्ष या समूह के अंतर्गत आते हैं, उक्त सारणी के स्तंभ (4) में तत्स्थानी प्रविष्टि में विनिर्दिष्ट दर पर उपकर उदगृहीत किया जाएगा।