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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 13th October, 2017

THE UNION TERRITORY GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2017

Order No. 01/2017-Union Territory Tax

S.O. (E). – Whereas, difficulties have arisen in giving effect to the provisions of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in so far as it relates to the provisions of section 21 of the said Act read with section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017);

Now, therefore, in exercise of the powers conferred by section 26 of the Union Territory Goods and Services Tax Act, the Central Government, hereby makes the following Order, namely: -

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1. This Order may be called the Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the Central Goods and Services Tax Act, 2017 and also supplies any exempt services, including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 of the said Act, subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

[F. No. 354/173/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India