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Government of India
Ministry of Finance (Department of Revenue)
Central Board of Indirect Taxes and Customs

Removal of Difficulty
Order No. 2/2019-Union Territory Tax

New Delhi, the 8th March, 2019

S.O.(E). --- Whereas, clause (vii) of section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with clause (c) of sub-section (3) of section 31 the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) provides that a registered person supplying exempted goods or services or both or paying tax under the provisions of section 10 of the said Act shall issue, instead of a tax invoice, a bill of supply, and therefore any person not covered by the said clause of the said Act has to issue a tax invoice;

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Now, Therefore, in exercise of the powers conferred by section 26 of the Union Territory goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

1. Short title. —This Order may be called the Union Territory goods and Services Tax Act, 2017 (Second Removal of Difficulties) Order, 2019.
2. For the removal of difficulties, it is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act read with clause (vii) of section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) shall apply to a person paying tax under Notification No. 2/2019-Union Territory Tax (Rate) dated 07.03.2019 published in the Gazette of India, Extraordinary, vide number G.S.R. No.191 (E), dated the 7th March, 2019.

[F.No. 354/25/2019-TRU]

(Dr. Sreeparvathy S.L.)
Under secretary to the Government of India