[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 17/2018-Union Territory Tax (Rate)

New Delhi, the 26th July, 2018

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Union Territory Tax (Rate), dated the 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 702(E), dated the 28thJune, 2017, hereby inserts following Explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

> "*Explanation.* - For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.".

2. This notification shall come into force with effect from 27th of July, 2018.

[F. No.354/13/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: -The principal notification No. 11/2017 - Union Territory Tax(Rate) was published in the Gazette of India, Extraordinary, dated the 28th June, 2017, *vide* number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended by notification No. 1/2018- Union Territory Tax (Rate), dated the 25thJanuary, 2018 *vide* number G.S.R. 75 (E), dated the 25thJanuary, 2017.