[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. 30/2018-Union Territory Tax (Rate)

New Delhi, the 31st December, 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 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

> "*Explanation 2*.- Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.".

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.

3. This notification shall come into force on the 1st day of January, 2019.

[F. No.354/428/2018-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. 17/2018- Union Territory Tax (Rate), dated the 26th July, 2018 *vide* number G.S.R. 691 (E), dated the 26th July, 2018.