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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 14/2017-Union Territory Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by clause (i) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

> "Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution."

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

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

(Ruchi Bisht)
Under Secretary to the Government of India