

नोट : प्रधान अधिसूचना को अधिसूचना सं० 13/2017- संघ राज्यक्षेत्र कर (दर), दिनांक 28 जून, 2017, सा०का०नि० 704 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना सं० 33/2017- संघ राज्यक्षेत्र कर (दर), दिनांक 13 अक्टूबर, 2017, सा०का०नि० 1281 (अ) दिनांक 13 अक्टूबर, 2017 के तहत संशोधन किया गया था।

NOTIFICATION

New Delhi, the 25th January, 2018

No. 3/2018- Union Territory Tax (Rate)

G.S.R.77(E).—In exercise of the powers conferred by sub-section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 704(E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (vi) of section 21 of Union Territory Goods and Services Act, 2017”;

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

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

RUCHI BISHT, Under Secy.

Note : The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 13/2017 - Union Territory Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 704 (E), dated the 28th June, 2017 and was last amended by notification No. 33/2017 - Union Territory Tax (Rate), dated the 13th October, 2017 *vide* number G.S.R. 1281 (E), dated the 13th October, 2017.

अधिसूचना

नई दिल्ली, 25 जनवरी, 2018

सं. 04/2018- संघ राज्यक्षेत्र कर (दर)

सा.का.नि. 78 (अ).— केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 148 के साथ पठित संघ राज्यक्षेत्र माल एवं सेवा कर अधिनियम, 2017 (2017 का 14) की धारा 21 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद् की सिफारिशों के आधार पर पंजीकृत व्यक्तियों की निम्नलिखित श्रेणियों को अर्थात् :-