

**NOTIFICATION**

New Delhi, the 20th September, 2018

**No. 23/2018-Union Territory Tax (Rate)**

**G.S.R. 908(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. 12/2017-Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 703(E), dated the 28<sup>th</sup> June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”*

[F. No. 354/300/2018-TRU]

MOHIT TEWARI, Under Secy.

**Note :** The principal notification No. 12/2017-Union Territory Tax (Rate) was published in the Gazette of India, Extraordinary, dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 703(E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 14/2018-Union Territory Tax (Rate), dated the 26<sup>th</sup> July, 2018 *vide* number G.S.R. 688(E), dated the 26<sup>th</sup> July, 2018.