

Law and Provisions under UTGST

Chapter 1 – PRELIMINARY

1.1 Short title, extent and commencement [Section 1]

1(1)	22.06.2017 to till date	This Act may be called the Union Territory Goods and Services Tax Act, 2017.
1(2)	22.06.2017 to 26.03.2020	It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli, Daman and Diu, Chandigarh and other territory.
	27.03.2020 to till date	It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, ¹ [Dadra and Nagar Haveli and Daman and Diu, Ladakh,], Chandigarh and other territory.
<p>Notes</p> <p>1. Substituted w.e.f. 27th March, 2020 for the words “Dadra and Nagar Haveli, Daman and Diu”, vide Section 136 of the Finance Act 2020 (NO. 12 OF 2020) which received the assent of the President on the 27th March, 2020.</p>		
1(3)	22.06.2017 to till date	It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:
Proviso	22.06.2017 to till date	Provided that different dates may be appointed ^{\$} for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.
<p>\$. The Central Government has appointed the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 17, 21 and section 22 of the said Act shall come into force vide Notification No.1/2017 – UNION TERRITORY TAX Dated 21st June, 2017.</p> <p>\$. The Central Government has appointed the 1st Day of July, 2017 as the date on which the provisions of sections 6 to 16, 18 to 20 and 23 to 26 of the said Act shall come into force vide Notification No.3/2017 – Union Territory Tax Dated 28th June, 2017.</p>		

1.1 Definitions [Section 2]

In this Act, unless the context otherwise requires,—

2(1)	22.06.2017 to till date	“appointed day” means the date on which the provisions of this Act shall come into force;												
2(2)	22.06.2017 to till date	“Commissioner” means the Commissioner of Union territory tax appointed under section 3;												
2(3)	22.06.2017 to till date	“designated authority” means such authority as may be notified by the Commissioner;												
2(4)	22.06.2017 to till date	“exempt supply” means supply of any goods or services or both which attracts <i>nil</i> rate of tax or which may be exempt from tax under section 8, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;												
2(5)	22.06.2017 to till date	“existing law” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;												
2(6)	22.06.2017 to till date	“Government” means the Administrator or any Authority or officer authorised to act as Administrator by the Central Government;												
2(7)	22.06.2017 to till date	“output tax” in relation to a taxable person, means the Union territory tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;												
2(8)	01.07.2017 to 26.03.2020	<p>“Union territory” means the territory of,—</p> <table border="1"> <tr> <td>(i)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(ii)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(iii)</td> <td>Dadra and Nagar Haveli;</td> </tr> <tr> <td>(iv)</td> <td>Daman and Diu;</td> </tr> <tr> <td>(v)</td> <td>Chandigarh; or</td> </tr> <tr> <td>(vi)</td> <td>other territory.</td> </tr> </table> <p>Explanation.—For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;</p>	(i)	the Andaman and Nicobar Islands;	(ii)	Lakshadweep;	(iii)	Dadra and Nagar Haveli;	(iv)	Daman and Diu;	(v)	Chandigarh; or	(vi)	other territory.
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		<p>Explanation.—For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p style="text-align: center;">Notes</p> <p>1. Substituted w.e.f. 27th March, 2020 for the words “(iii) Dadra and Nagar Haveli; (iv) Daman and Diu;” vide Section 137 of the Finance Act 2020 (NO. 12 OF 2020) which received the assent of the President on the 27th March, 2020.</p> </div>
2(9)	22.06.2017 to till date	“Union territory tax” means the tax levied under this Act;
2(10)	22.06.2017 to till date	words and expressions used and not defined in this Act but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, the State Goods and Services Tax Act, and the Goods and Services Tax (Compensation to States) Act, shall have the same meaning as assigned to them in those Acts.