

Law and Provisions under UTGST
CHAPTER IX - MISCELLANEOUS

9.1 Application of provisions of Central Goods and Services Tax Act [Section 21]

21	22.06.2017 to till date	<p>Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">(i)</td><td>scope of supply;</td></tr> <tr><td style="text-align: center;">(ii)</td><td>composition levy;</td></tr> <tr><td style="text-align: center;">(iii)</td><td>composite supply and mixed supply;</td></tr> <tr><td style="text-align: center;">(iv)</td><td>time and value of supply;</td></tr> <tr><td style="text-align: center;">(v)</td><td>input tax credit;</td></tr> <tr><td style="text-align: center;">(vi)</td><td>registration;</td></tr> <tr><td style="text-align: center;">(vii)</td><td>tax invoice, credit and debit notes;</td></tr> <tr><td style="text-align: center;">(viii)</td><td>accounts and records;</td></tr> <tr><td style="text-align: center;">(ix)</td><td>returns;</td></tr> <tr><td style="text-align: center;">(x)</td><td>payment of tax;</td></tr> <tr><td style="text-align: center;">(xi)</td><td>tax deduction at source;</td></tr> <tr><td style="text-align: center;">(xii)</td><td>collection of tax at source;</td></tr> <tr><td style="text-align: center;">(xiii)</td><td>assessment;</td></tr> <tr><td style="text-align: center;">(xiv)</td><td>refunds;</td></tr> <tr><td style="text-align: center;">(xv)</td><td>audit;</td></tr> <tr><td style="text-align: center;">(xvi)</td><td>inspection, search, seizure and arrest;</td></tr> <tr><td style="text-align: center;">(xvii)</td><td>demands and recovery;</td></tr> <tr><td style="text-align: center;">(xviii)</td><td>liability to pay in certain cases;</td></tr> <tr><td style="text-align: center;">(xix)</td><td>advance ruling;</td></tr> <tr><td style="text-align: center;">(xx)</td><td>appeals and revision;</td></tr> <tr><td style="text-align: center;">(xxi)</td><td>presumption as to documents;</td></tr> <tr><td style="text-align: center;">(xxii)</td><td>offences and penalties;</td></tr> <tr><td style="text-align: center;">(xxiii)</td><td>job work;</td></tr> <tr><td style="text-align: center;">(xxiv)</td><td>electronic commerce;</td></tr> <tr><td style="text-align: center;">(xxv)</td><td>settlement of funds;</td></tr> <tr><td style="text-align: center;">(xxvi)</td><td>transitional provisions; and</td></tr> <tr><td style="text-align: center;">(xxvii)</td><td>miscellaneous provisions including the provisions relating to the imposition of interest and penalty,</td></tr> </table> <p>shall, <i>mutatis mutandis</i>, apply,—</p>	(i)	scope of supply;	(ii)	composition levy;	(iii)	composite supply and mixed supply;	(iv)	time and value of supply;	(v)	input tax credit;	(vi)	registration;	(vii)	tax invoice, credit and debit notes;	(viii)	accounts and records;	(ix)	returns;	(x)	payment of tax;	(xi)	tax deduction at source;	(xii)	collection of tax at source;	(xiii)	assessment;	(xiv)	refunds;	(xv)	audit;	(xvi)	inspection, search, seizure and arrest;	(xvii)	demands and recovery;	(xviii)	liability to pay in certain cases;	(xix)	advance ruling;	(xx)	appeals and revision;	(xxi)	presumption as to documents;	(xxii)	offences and penalties;	(xxiii)	job work;	(xxiv)	electronic commerce;	(xxv)	settlement of funds;	(xxvi)	transitional provisions; and	(xxvii)	miscellaneous provisions including the provisions relating to the imposition of interest and penalty,
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		(a)	so far as may be, in relation to Union territory tax as they apply in relation to central tax as if they were enacted under this Act;
		(b)	subject to the following modifications and alterations which the Central Government considers necessary and desirable to adapt those provisions to the circumstances, namely:—
		(i)	references to “this Act” shall be deemed to be references to “the Union Territory Goods and Services Tax Act, 2017”;
		(ii)	references to “Commissioner” shall be deemed to be references to “Commissioner” of Union territory tax as defined in clause (2) of section 2 of this Act;
		(iii)	references to “officers of central tax” shall be deemed to be references to “officers of Union territory tax”;
		(iv)	references to “central tax” shall be deemed to be references to “Union territory tax” and <i>vice versa</i> ;
		(v)	references to “Commissioner of State tax or Commissioner of Union territory tax” shall be deemed to be references to “Commissioner of central tax”;
		(vi)	references to “State Goods and Services Tax Act or Union Territory Goods and Services Tax Act” shall be deemed to be references to “Central Goods and Services Tax Act”;
		(vii)	references to “State tax or Union territory tax” shall be deemed to be references to “central tax”.

9.1.1.1 Departmental Notifications – The turnover limit for Composition Levy for UTGST

[Notification No. 2/2017-Union Territory Tax dated 27th June, 2017](#) prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of,—

(i)	one per cent. of the turnover in Union territory in case of a manufacturer,
(ii)	two and a half per cent. of the turnover in Union territory in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
(iii)	half per cent. of the turnover in Union territory in case of other suppliers:

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act read with section 21 of the Union Territory Goods and Services Tax Act, 2017 if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-

heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

Table

S. No	Tariff item, subheading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

Explanation. – (1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

Further, [Notification No.16/2017- Union Territory Tax dated 13th October, 2017](#) has been notified to substitute for the words “seventy-five lakh rupees”, the words, “one crore rupees”.

Further, [Notification No.1/2018- Union Territory Tax dated 1st January, 2018](#) has been notified for the following amendments:

In the notification, in the opening paragraph, -

- (a) in clause (i), for the words “one per cent.”, the words “half per cent.” shall be substituted;
- (b) in clause (iii), for the words “half per cent. of the turnover”, the words “half per cent. of the turnover of taxable supplies of goods” shall be substituted.

Further, [Notification No. 02/2022-Union Territory Tax dated 31st March, 2022](#) effective from 1st day of April, 2022 has inserted, in the above Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries, namely: -

4	6815	Fly ash bricks or fly ash aggregate with 90 per cent or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles"

Further, [Notification No. 04/2022-Union Territory Tax dated 13th July, 2022](#) effective from 18th day of July, 2022 has substituted, in the Table, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks”.

9.1.1.2 Departmental Notifications – www.gst.gov.in - The Common Goods and Services Tax Electronic Portal

[Notification No. 4/2017 – Union Territory Tax dated 30th June, 2017 effective from 22nd day of June, 2017](#) notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.- For the purposes of this notification, “www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

9.1.1.3 Departmental Notifications – Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017

The Central Government has made the following rules for the Union Territory of Andaman and Nicobar Islands vide [Notification No. 5 /2017 – Union Territory Tax dated 30th June, 2017:](#)

1. Short title and Commencement. (1) These rules may be called the Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

2. Adaptation of Central Goods and Services Tax Rules, 2017. (1) The Central Goods and Services Tax Rules, 2017, in respect of scope of supply, composition levy, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, settlement of funds, transitional provisions, and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, mutatis mutandis, apply, with the following modifications, namely:-

(a) in Rule 1,-

(i) for the words and figures “ the Central Goods and Services Tax Rules, 2017”, the words, brackets and figures “the Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017” shall be substituted;

(b) in rule 90, for sub-rule (4) the following sub-rule shall be substituted, namely:-

“(4) Where deficiencies have been communicated in FORM GST RFD-03 under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).”;

(c) in rule 117, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant;

(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i); and

(iii) the value of claims of Octroi levied by the Port Blair Municipal Council in exercise of powers conferred under Section 80 (1) (e) of the Andaman and Nicobar Islands (Municipal) Regulations, 1994.”;

(d) in rule 117, clauses (a) and (b) of sub-rule (4) shall be omitted;

(e) for rule 119, the following rule shall be substituted, namely:-

“Declaration of stock held by a principal and agent.- Every person to whom the provisions of sub-section (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.”

(f) the following explanation shall be inserted at the end of these rules, namely:-

‘Explanation.- For the purposes of these rules, it is hereby clarified that all references to section 140 of the Central Goods and Services Tax Act, 2017, shall be construed to refer to section 18 of the Union Territory Goods and Services Tax Act, 2017.

9.1.1.4 Departmental Notifications – Union Territory Goods and Services Tax (Chandigarh) Rules, 2017

The Central Government has made the following rules for the Union Territory of Chandigarh [vide Notification No. 6 /2017 – Union Territory Tax dated 30th June, 2017:](#)

1. Short title and Commencement. (1) These rules may be called the Union Territory Goods and Services Tax (Chandigarh) Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

2. Adaptation of Central Goods and Services Tax Rules, 2017. (1) The Central Goods and Services Tax Rules, 2017, in respect of scope of supply, composition levy, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, settlement of funds, transitional provisions, and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, mutatis mutandis, apply, with the following modifications, namely:-

(a) in rule 1,-

(i) for the words and figures “ the Central Goods and Services Tax Rules, 2017”, the words, brackets and figures “the Union Territory Goods and Services Tax (Chandigarh) Rules, 2017” shall be substituted;

(b) in rule 90, for sub-rule (4) the following sub-rule shall be substituted, namely:-

“(4) Where deficiencies have been communicated in FORM GST RFD-03 under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).”;

(c) in rule 117, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and

(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i).”;

(d) in rule 117, clauses (a) and (b) of sub-rule (4) shall be omitted;

(e) for rule 119, the following rule shall be substituted, namely:-

“119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of sub-section (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.”;

(f) the following explanation shall be inserted at the end of these rules, namely:-

‘Explanation.- For the purposes of these rules, it is hereby clarified that all references to section 140 of the Central Goods and Services Tax Act, 2017, shall be construed to refer to section 18 of the Union Territory Goods and Services Tax Act, 2017.

9.1.1.5 Departmental Notifications – Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017

The Central Government has made the following rules for the Union Territory of Dadra and Nagar Haveli vide [Notification No. 7 /2017 – Union Territory Tax dated 30th June, 2017](#):

1. Short title and Commencement. (1) These rules may be called the Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

2. Adaptation of Central Goods and Services Tax Rules, 2017. (1) The Central Goods and Services Tax Rules, 2017, in respect of scope of supply, composition levy, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, settlement of funds, transitional provisions, and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, mutatis mutandis, apply, with the following modifications, namely:-

(a) in rule 1,-

(i) for the words and figures “ the Central Goods and Services Tax Rules, 2017”, the words, brackets and figures “the Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017” shall be substituted;

(b) in rule 90, for sub-rule (4) the following sub-rule shall be substituted, namely:-

“(4) Where deficiencies have been communicated in FORM GST RFD-03 under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).”;

(c) in rule 117, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and

(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i).”;

(d) in rule 117, clauses (a) and (b) of sub-rule (4) shall be omitted;

(e) for rule 119, the following rule shall be substituted, namely:-

“119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of sub-section (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.”;

(f) the following explanation shall be inserted at the end of these rules, namely:-

‘Explanation.- For the purposes of these rules, it is hereby clarified that all references to section 140 of the Central Goods and Services Tax Act, 2017, shall be

construed to refer to section 18 of the Union Territory Goods and Services Tax Act, 2017.

9.1.1.6 Departmental Notifications – Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017

The Central Government has made the following rules for the Union Territory of Daman and Diu vide [Notification No. 8 /2017 – Union Territory Tax dated 30th June, 2017](#):

1. Short title and Commencement. (1) These rules may be called the Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

2. Adaptation of Central Goods and Services Tax Rules, 2017. (1) The Central Goods and Services Tax Rules, 2017, in respect of scope of supply, composition levy, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, settlement of funds, transitional provisions, and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, mutatis mutandis, apply, with the following modifications, namely:-

(a) in rule 1,-

for the words and figures “ the Central Goods and Services Tax Rules, 2017”, the words, brackets and figures “the Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017” shall be substituted;

(b) in rule 90, for sub-rule (4) the following sub-rule shall be substituted, namely:-

“(4) Where deficiencies have been communicated in FORM GST RFD-03 under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).”;

(c) in rule 117, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that in the case of a claim under sub-section (1) of section 140, the application shall specify separately—

(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and

(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in sub-clause (i).”;

(d) in rule 117, clauses (a) and (b) of sub-rule (4) shall be omitted;

(e) for rule 119, the following rule shall be substituted, namely:-

“119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of sub-section (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.”;

(f) the following explanation shall be inserted at the end of these rules, namely:-

‘Explanation.- For the purposes of these rules, it is hereby clarified that all references to section 140 of the Central Goods and Services Tax Act, 2017, shall be construed to refer to section 18 of the Union Territory Goods and Services Tax Act, 2017.

9.1.1.7 Departmental Notifications – Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017

The Central Government has made the following rules for the Union Territory of Lakshadweep vide [Notification No. 9 /2017 – Union Territory Tax dated 30th June, 2017](#):

1. Short title and Commencement . (1) These rules may be called the Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017.

(2) They shall come into force with effect from the 1st day of July, 2017.

2. Adaptation of Central Goods and Services Tax Rules, 2017. (1) The Central Goods and Services Tax Rules, 2017, in respect of scope of supply, composition levy, composite supply and mixed supply, time and value of supply, input tax credit, registration, tax invoice, credit and debit notes, accounts and records, returns, payment of tax, tax deduction at source, collection of tax at source, assessment, refunds, audit, inspection, search, seizure and arrest, demands and recovery, liability to pay in certain cases, advance ruling, appeals and revision, presumption as to documents, offences and penalties, job work, electronic commerce, settlement of funds, transitional provisions, and miscellaneous provisions including the provisions relating to the imposition of interest and penalty, shall, mutatis mutandis, apply, with the following modifications, namely:-

(a) in rule 1,-

(i) for the words and figures “the Central Goods and Services Tax Rules, 2017”, the words, brackets and figures, “the Union territory Goods and Services Tax (Lakshadweep) Rules, 2017” shall be substituted;

(b) in rule 90, for sub-rule (4) the following sub-rule shall be substituted, namely:-

“(4) Where deficiencies have been communicated in FORM GST RFD-03 under the Central Goods and Service Tax Rules, 2017, the same shall also deemed to have been communicated under this rule along with the deficiencies communicated under sub-rule (3).”;

(c) in rule 117, in sub-rule (1), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that in the case of a claim under subsection (1) of section 140, the application shall specify separately—

(i) the value of claims under section 3, sub-section (3) of section 5, sections 6 and 6A and sub-section (8) of section 8 of the Central Sales Tax Act, 1956 made by the applicant; and

(ii) the serial number and value of declarations in Forms C or F and certificates in Forms E or H or Form I specified in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 submitted by the applicant in support of the claims referred to in subclause (i).”;

(d) in rule 117, clauses (a) and (b) of sub-rule (4) shall be omitted;

(e) for rule 119, the following rule shall be substituted, namely:-

“119. Declaration of stock held by a principal and agent.- Every person to whom the provisions of subsection (14) of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.”;

(f) the following explanation shall be inserted at the end of these rules, namely:-

‘Explanation.- For the purposes of these rules, it is hereby clarified that all references to section 140 of the Central Goods and Services Tax Act, 2017, shall be construed to refer to section 18 of the Union Territory Goods and Services Tax Act, 2017.

9.1.1.8 Departmental Notifications – Fixing of rate of interest per annum

Notification No. 10/2017 – Union Territory Tax dated 30th June, 2017 effective from the 1st day of July, 2017- The Central Government, on the recommendations of Goods and Services Tax Council, has fixed the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table, namely:-

<i>Sl. No.</i>	<i>Section</i>	<i>Rate of interest</i>
(1)	(2)	(3)
1.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017.	18 per cent

2.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (3) of section 50 of the Central Goods and Services Tax Act, 2017.	24 per cent
3.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (12) of section 54 of the Central Goods and Services Tax Act, 2017.	6 per cent
4.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with section 56 of the Central Goods and Services Tax Act, 2017.	6 per cent
5.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with Proviso to section 56 of the Central Goods and Services Tax Act, 2017.	9 per cent

Further, **Notification No. 1/2020 – Union Territory Tax dated 8th April, 2020** has been notified to insert the following proviso which shall be deemed to have come into force with effect from the 20th day of March, 2020.

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

Table

S. No.	Class of registered persons	Rate of interest	Tax period	Condition
(1)	(2)	(3)	(4)	(5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020 April, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020 If return in FORM GSTR-3B is furnished on or

				before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020."

Further, [Notification No. 2/2020 – Union Territory Tax dated 24th June, 2020](#) has been notified for further amendment in Notification [No. 10/2017 – Union Territory Tax, dated the 30th June, 2017](#) for the first proviso, as follows –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

Table

S. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 day from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March, 2020, April, 2020

2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar,	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020

Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
	Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
	Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
	Nil till the 25th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
	Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020."

Further, [Notification No. 1/2021 – Union Territory Tax dated 1st May, 2021](#) has been notified for further amendment in [Notification No. 10/2017 – Union Territory Tax, dated the 30th June, 2017](#) which shall be deemed to have come into force with effect from the 18th day of April, 2021.

In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: –

4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.”

Further, [Notification No. 2/2021 – Union Territory Tax dated 01st June, 2021](#) has been notified for further amendment in [Notification No. 10/2017 – Union Territory Tax, dated the 30th June, 2017](#) which shall be deemed to have come into force with effect from the 18th day of May, 2021.

In the said notification, in the first paragraph, in the first proviso,-

(i) for the words, letters and figure “required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;

(iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
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5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

Further, **Section 122 of the Finance Act 2022** has amended [Notification No. 10/2017 – Union Territory Tax dated 30th June, 2017](#) and shall be deemed to have been amended

retrospectively, in the manner specified in column (2) of the Eighth Schedule, on and from the date specified in column (3) of that Schedule.

The Eighth Schedule of the Finance Act 2022

[See section 122(1)]

Notification number and date	Amendment	Date of effect of amendment
G.S.R.747 (E), dated the 30th June, 2017 [No.S031011/25/20170ST-I- DoR, dated the 30th June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures and words "24 per cent.", the figures and words "18 per cent." shall be substituted.	1st July, 2017.

9.1.1.9 Departmental Notifications – Number of Digits of harmonised System of Nomenclature Code for Union Territories

[Notification No. 11/2017 – Union Territory Tax dated 30th June, 2017](#) effective from 1st day of July, 2017 - The Central Government, on the recommendations of Goods and Services Tax Council, has notified that the registered person of the Union Territory Goods and Services Tax (Andaman and Nicobar Islands) having annual turnover as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said notification:

<i>Serial Number</i>	<i>Turnover</i>	<i>Number of Digits of Harmonised System of Nomenclature Code</i>
(1)	(2)	(3)
1.	Less than one crore fifty lakh rupees	Nil
2.	More than one crore fifty lakh rupees but less than five Crore rupees	2
3.	Five Crore rupees and above	4

[Notification No. 12/2017 – Union Territory Tax dated 30th June, 2017](#) effective from 1st day of July, 2017 - The Central Government, on the recommendations of Goods and Services Tax Council, has notified that the registered person of the Union Territory Goods and Services Tax (Chandigarh) having annual turnover as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said notification:

<i>Serial Number</i>	<i>Turnover</i>	<i>Number of Digits of Harmonised System of Nomenclature Code</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Less than one crore fifty lakh rupees	Nil
2.	More than one crore fifty lakh rupees but less than five Crore rupees	2
3.	Five Crore rupees and above	4

Notification No. 13/2017 – Union Territory Tax dated 30th June, 2017 effective from 1st day of July, 2017 - The Central Government, on the recommendations of Goods and Services Tax Council, has notified that the registered person of the Union Territory Goods and Services Tax (Dadra and Nagar Haveli) having annual turnover as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said notification:

<i>Serial Number</i>	<i>Turnover</i>	<i>Number of Digits of Harmonised System of Nomenclature Code</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Less than one crore fifty lakh rupees	Nil
2.	More than one crore fifty lakh rupees but less than five Crore rupees	2
3.	Five Crore rupees and above	4

Notification No. 14/2017 – Union Territory Tax dated 30th June, 2017 effective from 1st day of July, 2017 - The Central Government, on the recommendations of Goods and Services Tax Council, has notified that the registered person of the Union Territory Goods and Services Tax (Daman and Diu) having annual turnover as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said notification:

<i>Serial Number</i>	<i>Turnover</i>	<i>Number of Digits of Harmonised System of Nomenclature Code</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Less than one crore fifty lakh rupees	Nil
2.	More than one crore fifty lakh rupees but less than five Crore rupees	2
3.	Five Crore rupees and above	4

Notification No. 15/2017 – Union Territory Tax dated 30th June, 2017 effective from 1st day of July, 2017 - The Central Government, on the recommendations of Goods and Services Tax Council, has notified that the registered person of the Union Territory Goods and Services Tax (Lakshadweep) having annual turnover as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said notification:

<i>Serial Number</i>	<i>Turnover</i>	<i>Number of Digits of Harmonised System of Nomenclature Code</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	Less than one crore fifty lakh rupees	Nil
2.	More than one crore fifty lakh rupees but less than five Crore rupees	2
3.	Five Crore rupees and above	4

9.1.1.10 Departmental Notifications – Notification issued under CGST Act are extended to UTGST Act.

Notification No. 17/2017 - Union Territory Tax dated 24th October, 2017 effective from the 22nd day of June, 2017 - The Central Government, on the recommendations of the Council, has notified that subject to provisions of the UTGST Act and the rules made thereunder, the notifications issued under the Central Goods and Services Tax Act, 2017 (No. 12 of 2017) relating to the subjects referred in section 21 of the UTGST Act are automatically extended to the UTGST Act.

9.1.1.11 Departmental Notifications – Category of persons exempt from obtaining registration under the UTGST Act.

Notification No. 2/2019- Union Territory Tax dated 7th March, 2019 effective from 1st day of April, 2019- The Central Government, on the recommendations of the Council, has specified the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;

Table

S. No	Tariff item, subheading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

(iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Further, **Notification No. 01/2022-Union Territory Tax dated 31st March, 2022 effective from 1st day of April, 2022** has inserted, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries, namely: -

4	6815	Fly ash bricks or fly ash aggregate with 90 per cent or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles"

Further, [Notification No. 03/2022-Union Territory Tax dated 13th July, 2022](#) effective from 18th day of July, 2022 has substituted, in the Table, against serial number 4, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks”.

9.2 Power to make rules [Section 22]

22(1)	22.06.2017 to till date	The Central Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.
22(2)	22.06.2017 to till date	Without prejudice to the generality of the provisions of sub-section (1), the Central Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.
22(3)	22.06.2017 to till date	The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.
22(4)	22.06.2017 to till date	Any rules made under sub-section (1) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

9.2.1.1 Departmental Notifications – Union Territory Goods and Services Tax Rules, 2017

The Central Government has made the rules for the Union Territory of Andaman and Nicobar Islands vide [Notification No. 5 /2017 – Union Territory Tax dated 30th June, 2017](#).

The Central Government has made the rules for the Union Territory of Chandigarh vide [Notification No. 6 /2017 – Union Territory Tax dated 30th June, 2017](#).

The Central Government has made the rules for the Union Territory of Dadra and Nagar Haveli vide [Notification No. 7 /2017 – Union Territory Tax dated 30th June, 2017](#).

The Central Government has made the rules for the Union Territory of Daman and Diu vide [Notification No. 8 /2017 – Union Territory Tax dated 30th June, 2017](#).

The Central Government has made the rules for the Union Territory of Lakshadweep vide [Notification No. 9 /2017 – Union Territory Tax dated 30th June, 2017](#).

Please refer to Section 21 for all these Union Territory Goods and Services Tax Rules, 2017 as we have already placed the content there.

9.2.1.2 Departmental Notifications – No e-way bill required to be generated where the movement of goods commences and terminates within the Union Territory.

[Notification No. 2/2018 - Union Territory Tax dated 31st March, 2018](#) effective from 1st day of April, 2018 - The Central Government, on the recommendations of the Council, has notified that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Andaman and Nicobar Islands.

Further, the Central Government, on the recommendation of the Council, has rescinded the above vide [Notification No 10/2018 - Union Territory Tax dated 21st May, 2018](#) effective from 25th May, 2018.

[Notification No. 3/2018 - Union Territory Tax dated 31st March, 2018](#) effective from 1st day of April, 2018 - The Central Government, on the recommendations of the Council, has notified that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Chandigarh.

Further, the Central Government, on the recommendation of the Council, has rescinded the above vide [Notification No 7/2018 - Union Territory Tax dated 21st May, 2018](#) effective from 25th May, 2018.

[Notification No. 4/2018 - Union Territory Tax dated 31st March, 2018](#) effective from 1st day of April, 2018 - The Central Government, on the recommendations of the Council, has notified that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Dadra and Nagar Haveli.

Further, the Central Government, on the recommendation of the Council, has rescinded the above vide [Notification No 8/2018 - Union Territory Tax dated 21st May, 2018](#) effective from 25th May, 2018.

[Notification No. 5/2018 - Union Territory Tax dated 31st March, 2018](#) effective from 1st day of April, 2018 - The Central Government, on the recommendations of the Council, has notified that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Daman and Diu.

Further, the Central Government, on the recommendation of the Council, has rescinded the above vide [Notification No 9/2018 - Union Territory Tax dated 21st May, 2018](#) effective from 25th May, 2018.

[Notification No. 6/2018 - Union Territory Tax dated 31st March, 2018](#) effective from 1st day of April, 2018 - The Central Government, on the recommendations of the Council, has notified that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Lakshadweep.

Further, the Central Government, on the recommendation of the Council, has rescinded the above vide [Notification No 11/2018 - Union Territory Tax dated 21st May, 2018](#) effective from 25th May, 2018.

9.2.1.3 Departmental Notifications – Rate of tax collection at source (TCS) to be collected by every electronic commerce operator for intra-union territory (without legislature) taxable supplies.

[Notification No.12 /2018 - Union Territory Tax dated 28th September, 2018](#) effective from 1st day of October, 2018 - The Central Government, on the recommendations of the Council, has notified that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra- Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

9.2.1.4 Departmental Notifications – Rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-union territory (without legislature) taxable supplies.

[Notification No.13 /2018 - Union Territory Tax dated 28th September, 2018](#) effective from 1st day of October, 2018 - The Central Government, on the recommendations of the Council, has notified that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-Union Territory (without legislature) taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

9.3 General power to make regulations [Section 23]

23	01.07.2017 to till date	The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the purposes of this Act.
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9.4 Laying of rules, regulations and notifications [Section 24]

24	01.07.2017 to till date	Every rule made by the Central Government, every regulation made by the Board and every notification issued by the Central Government under this Act, shall be laid, as soon as may be, after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making
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		any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.
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9.5 Power to issue instructions or directions [Section 25]

25	01.07.2017 to till date	The Commissioner may, if he considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the Union territory tax officers as he may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.
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9.6 Removal of difficulties [Section 26]

26(1)	01.07.2017 to till date	If any difficulty arises in giving effect to any provision of this Act, the Central Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:		
Proviso	01.07.2017 to till date	Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.		
	27.03.2020 to till date	Provided that no such order shall be made after the expiry of a period of ¹ [five years] from the date of commencement of this Act.		
<table border="1"> <tr> <td style="text-align: center;">Notes</td> </tr> <tr> <td>1. Substituted w.e.f. 27th March, 2020 for the words “three years”, vide Section 138 of the Finance Act 2020 (NO. 12 OF 2020) which received the assent of the President on the 27th March, 2020.</td> </tr> </table>			Notes	1. Substituted w.e.f. 27th March, 2020 for the words “three years”, vide Section 138 of the Finance Act 2020 (NO. 12 OF 2020) which received the assent of the President on the 27th March, 2020.
Notes				
1. Substituted w.e.f. 27th March, 2020 for the words “three years”, vide Section 138 of the Finance Act 2020 (NO. 12 OF 2020) which received the assent of the President on the 27th March, 2020.				
26(2)	01.07.2017 to till date	Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.		
