

(ख) क्रम संख्या 25 में , -

(i) कॉलम (3) में, मद (िक) के पश्चात और उससे संबंधित प्रविष्टियों के पश्चात, कॉलम (3), (4) और (5) में निम्नलिखित मदों और प्रविष्टियों को अंतःस्थापित किया जाएगा, यथा:-

(3)	(4)	(5)
“(िख) जहाज या अन्य जलयान, उनके इंजन और अन्य घटक या पार्ट्स से संबंधित रखरखाव, मरम्मत या ओवरहॉलिंग की सेवाएं	2.5	-”

(ii) कॉलम (3) में, मद (ii) में, , शब्द, कोष्ठक, अंक और अक्षर “और (िक)” के स्थान पर कोष्ठक, अंक, अक्षर और शब्द, “ , (िक) और (िख)” को प्रतिस्थापित किया जाएगा ।

2. यह अधिसूचना दिनांक 2 जून, 2021 से लागू होगी ।

[फा. सं. 354/53/2021-टीआरयू]

राजीव रंजन, अवर सचिव

नोट : प्रधान अधिसूचना संख्या 11/2017- संघ राज्यक्षेत्र कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 702(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 02/2020- संघ राज्यक्षेत्र कर (दर), दिनांक 26 मार्च, 2020, जिसे सा.का.नि. 223(अ), दिनांक 26 मार्च, 2020 के तहत प्रकाशित किया गया था, के द्वारा संशोधन किया गया है ।

## MINISTRY OF FINANCE

(Department of Revenue)

### NOTIFICATION

New Delhi, the 2nd June, 2021

#### No. 02/2021- Union Territory Tax (Rate)

**G.S.R. 379(E).**—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clauses (iv), (v) and (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- 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. 702(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3) , in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely –

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

[F. No. 354/53/2021 -TRU]

RAJEEV RANJAN, Under Secy.

**Note :** The principal notification No. 11/2017 - Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 702(E), dated the 28th June, 2017 and was last amended by Notification No. 02/2020- Union Territory Tax (Rate), the 26th March, 2020 vide number G.S.R. 223(E), dated the 26th March, 2020.