

के बाद न हो, जिसमें, जहां भी आवश्यक हो सक्षम प्राधिकारी के द्वारा परियोजना से संबंधित पूर्णता प्रमाण-पत्र को जारी किए जाने की तारीख या इसके पहले कब्जे की तारीख, जो भी पहले हो, पड़ती हो” 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 06/2019- संघ राज्यक्षेत्र कर (दर), दिनांक 29 मार्च 2019 को सा.का.नि. 265(अ), दिनांक 29 मार्च 2019 के तहत भारत के राजपत्र, असाधारण में प्रकाशित किया गया था।

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**NOTIFICATION**

New Delhi, the 2nd June, 2021

**No. 03/2021- Union Territory Tax (Rate)**

**G.S.R. 382(E).**—In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.06/2019- Union Territory Tax (Rate), dated the 29<sup>th</sup> March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 265(E), dated the 29<sup>th</sup> March, 2019, namely:-

In the said notification, in the first paragraph,-

(a) for the words “in whose case the liability to”, the words, “who shall” shall be substituted;

(b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” 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. 06/2019 - Union Territory Tax (Rate), dated the 29<sup>th</sup> March, 2019 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 265(E), dated the 29<sup>th</sup> March, 2019.