[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

## Government of India Ministry of Finance (Department of Revenue)

## Notification No. 06/2023- Union Territory Tax (Rate)

New Delhi, the 26<sup>th</sup> July, 2023

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clause (iv), clause (v) and clause (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 thatit 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 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (A) in the Table,
  - (i) against serial number 3, in column (3), in item (ie), following explanation shall be inserted, namely:-
    - "Explanation. –This item refers to sub-items of the item (iv), (v) and (vi), against serial number 3 of the Table as they existed in the notification prior to their omission vide notification No. 03/2022-Union Tax (Rate) dated 13<sup>th</sup> July, 2022";
  - (ii) against serial number 9, in column (3), in item (iii), in sub-item (b), in the entries under column (5), in condition (2), -
    - (a) for the words, figures and letters "on or before the 15th March of the preceding Financial Year", the words, figures and letters "on or after the 1st January of the preceding Financial Year but not later than 31st March of the preceding Financial Year" shall be substituted;
    - (b)after the fourth proviso, the following proviso shall be inserted, namely:-
    - "Provided also that the option exercised by GTA to itself pay GST on the services supplied by it during a Financial Year shall be deemed to have been exercised for the next and future financial years unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism on or after the 1<sup>st</sup> January of the preceding Financial Year but not later than31st March of the preceding Financial Year.";
  - (iii) against serial number 24, in column (3), in item (i), in the *Explanation*, in clause(i), sub-clause(h) shall be omitted.
- (B) in Annexure V,

- (i) in para 2, for the words "end of the financial year for which it is exercised", the words and figures "the start of the financial year for which I exercise option to revert under reverse charge mechanism by filing Annexure VI on or before the due date" shall be substituted;
- (ii) in note to the Annexure, for the words, figures and letters "The last date for exercising the above option for any financial year is the 15<sup>th</sup> March of the preceding financial year", the words, figures and letters "The above option for any Financial Year shall be exercised on or after 1<sup>st</sup> January of the preceding Financial Year but not later than 31<sup>st</sup> March of the preceding Financial Year" shall be substituted;
- (C) after Annexure V, the following Annexure shall be inserted, namely:-

"Annexure VI

## **FORM**

Form for exercising option by a Goods Transport Agency intending to revert under reverse charge mechanism to be filed before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No	
Date: -	
1.	I/We (name of Person), authorized representative of M/s
2.	I hereby declare that I want to revert to reverse charge mechanism for Financial Year;
3.	I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.
Legal N	Name: -
GSTIN	:-
PAN N	0.
Signatu	are of Authorized representative:
Name A	Authorized Signatory:
Full Ad	dress of GTA:

Note: The above option for any Financial Year shall be exercised on or after 1<sup>st</sup> January of the preceding Financial Year but not later than 31<sup>st</sup> March of the preceding Financial Year".

2. This notification shall come into force with effect from the 27<sup>th</sup> July,2023.

(Dated Acknowledgment of jurisdictional GST Authority)

[F. No.\_CBIC-190354/133/2023-TO(TRU-II)-CBEC]

Note: -The principal notification number 11/2017 -Union 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 last amended *vide* notification number 05/2023-Union Tax (Rate), dated the 9<sup>th</sup> May, 2023 published in the official gazette *vide* number G.S.R. 350(E), dated the 9<sup>th</sup> May, 2023.