

[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. 01/2023 -Union Territory Tax (Rate)

New Delhi, the 28th February, 2023.

G.S.R.....(E).-In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) 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 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703 (E), dated the 28th June, 2017, namely: -

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall come into force with effect from the 01st March, 2023.

[F.No.- CBIC-190354/21/2023-TO(TRU-II)-CBEC]

(Rajeev Ranjan)
Under Secretary

Note: The principal notification was published in the Gazette of India, Extraordinary, vide Notification No. 12/2017 – Union Territory Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 703 (E), dated the 28th June, 2017 and last amended by notification No. 15/2022 – Union Territory Tax (Rate), dated the 30th December, 2022 vide number G.S.R. 928(E), dated the 30th December, 2022.