NOTIFICATION NO. 12/2017-UNION TERRITORY TAX (RATE), DATED 28-6-2017 [UPDATED]

[As Amended By, Notification No. 21/2017- Union Territory Tax (Rate), Dated 22-8-2017, Notification No. 25/2017-Union Territory Tax (Rate), Dated 21-9-2017, Notification No. 30/2017-Union Territory Tax (Rate), Dated 29-9-2017, Notification No. 32/2017-Union Territory Tax (Rate), Dated 13-10-2017, Notification No. 47/2017-Union Territory Tax (Rate), Dated 14-11-2017, Notification No. 2/2018-Union Territory Tax (Rate), Dated 25-1-2018, Notification No. 14/2018-Union Territory Tax (Rate), Dated 26-7-2018, Notification No. 23/2018-Union Territory Tax (Rate), Dated 20-9-2018, Notification No. 28/2018-Union Territory Tax (Rate), Dated 31-12-2018, Notification No. 4/2019-Union Territory Tax (Rate), Dated 29-3-2019, Notification No. 13/2019-Union Territory Tax (Rate), Dated 31-7-2019, Notification No. 21/2019-Union Territory Tax (Rate), Dated 30-9-2019, Notification No. 28/2019-Union Territory Tax (Rate), Dated 31-12-2019, Notification No. 4/2020- Union Territory Tax (Rate), Dated 30-9-2020, Notification No. 5/2020-Union Territory Tax (Rate), Dated 16-10-2020, Notification No. 7/2021 - Union Territory Tax (Rate), Dated 30-9-2021, Notification No. 16/2021-Union Territory Tax (Rate), Dated 18-11-2021, Notification No. 4/2022-Union Territory Tax (Rate), Dated 13-7-2022, Notification No. 15/2022-Union Territory Tax (Rate), Dated 30-12-2022, Notification No. 1/2023-Union Territory Tax (Rate), Dated 28-2-2023, Notification No. 7/2023-Union Territory Tax (Rate), Dated 26-7-2023, Notification No. 13/2023-Union Territory Tax (Rate), Dated 19-10-2023, Notification No. 4/2024-Union Territory Tax (Rate), Dated 12-7-2024, Notification No.08/2024-Union Territory Tax (Rate), Dated 08-10-2024, Notification No.06/2025-Union Territory Tax (Rate), Dated 16-01-2025, Notification No.16/2025-Union Territory Tax (Rate), Dated 17-09-2025 and Notification No.7/2026-Union Territory Tax (Rate), Dated 27-10-2026]

In exercise of the powers conferred by [1][sub-section (3) and sub-section (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 exempts the intra-State supply of services of description specified in column (3) of the Table below from so much of the Union Territory Tax leviable thereon under sub-section (1) of section 7 of the said Act, as is in excess of the said tax calculated at the rate specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions specified in the corresponding entry in column (5) of the said Table, namely:—

TABLE

[See Table of Notification No. 12/2017- Central Tax (Rate), dated 28-6-2017]

[2][**1A.** Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

1B. Value of portion of residential or commercial apartments remaining unbooked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal

1 *Substituted for "sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017)" by Notification No. 4/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

2 *Inserted by Notification No. 4/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.]

2. Definitions - See 'Definitions' given in Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017.

3. *Explanation*. —For the purposes of this notification, —

(i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services;

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative;

[3][(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm;]

[4][(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students;]

[5][(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;]

[6][(v) The term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(vi) The term "affordable residential apartment" shall have the same meaning as assigned to it in the notification No. 11/2017-Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated 28th June 2017 vide GSR number 702(E), dated 28th June 2017, as amended;

(vii) The term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(viii) The term "project" shall mean a Real Estate Project or a Residential Real Estate Project;

(ix) The term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(x) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;

(xi) The term "carpet area" shall have the same meaning as assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

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3 Inserted by Notification No. 21/2017-Union Territory Tax (Rate), dated 22-8-2017.
4 Inserted by Notification No. 14/2018-Union Territory Tax (Rate), dated 26-7-2018, w.e.f. 27-7-2018.
5 Inserted by Notification No. 1/2023-Union Territory Tax (Rate), dated 28-2-2023, w.e.f. 1-3-2023.
6 Clauses (v) to (xiii) inserted by Notification No. 4/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

(xii) "An apartment booked on or before the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely: —

(a) Part of supply of construction of the apartment service has time of supply on or before the said date;

(b) Consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and

(c) An allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date;

(xiii) "Floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.]

4. This notification shall come into force on the 1st day of July 2017.