UTGST: MATRIX OF LEGAL PROVISIONS

Union Territory Goods and Services Tax Act, 2017

(Notifications and Orders, Section-wise)

UPDATED ON 01.11.2026

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1. About this Matrix

This matrix places every section of the Union Territory Goods and Services Tax (UTGST) Act, 2017 against the notifications, orders and circulars issued under it, with the subject of each instrument and remarks. The matter is current up to 01.11.2026.

(i) Colour Coding Scheme Used in the Document

	Currently valid notification		Currently valid Order / Circular		Chapter No. and heading
	Superseded / Rescinded notification / Order		No notification / circular / order issued so far		Section No. and its heading

(ii) Key Figures at a Glance

9 Chapters	**27** Sections (incl. 8A)	**8** Sections with instruments	**19** Sections with no instrument yet	**54** Notification entries (valid)	**6** Order entries (valid)
5 Superseded / rescinded entries	**5** Other notifications (Rule 46)	**12** Entries in rescinded list	**27** Sub-provisions of Section 21	**60** Valid entries in all	**65** All entries in matrix

How to use this matrix

- Click any chapter, section or sub-provision in the INDEX to jump straight to it in the matrix.
- Click "▲ INDEX" on a chapter band, or "◀ Go to INDEX" in the footer of any page, to return to the INDEX.
- The colour of the instrument cell shows its status: green – valid notification, grey – valid order / circular, salmon – superseded / rescinded, yellow – none issued so far.
- Each row of the matrix lists the principal notification; later amendments are mentioned within the same cell. Counts above are of such entries.
- Page numbers in the INDEX may shift slightly in Word: select all (Ctrl+A) and press F9 to refresh them.

2. Matrix of Legal Provisions

UTT means Union Territory Tax

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
CHAPTER-I PRELIMINARY				▲ INDEX
Section 1	Short title, extent and commencement.	Notification No.1/2017-UTT, dated 21.06.2017.	It brought into force the provisions of sections 1, 2, 3, 4, 5, 17, 21 and section 22 of the UT GST Act, 2017 with effect from 22.06.2017.	
		Notification No.3/2017-UTT, dated 28.06.2017.	It brought into force the provisions of sections 6 to 16, 18 to 20 and 23 to 26 of the UT GST Act, 2017 with effect from 01.07.2017.	
		Notification No.1/2019-UTT, dated 29.01.2019	It brought into force the provisions of the Union Territory GST (Amendment) Act, 2018 (No.33 of 2018) with effect from 01.02.2019.	
Section 2	Definitions.	*No notification / circular / order issued so far*		
CHAPTER-II ADMINISTRATION				▲ INDEX
Section 3	Officers under this Act.	*No notification / circular / order issued so far*		
Section 4	Authorisation of officers.	*No notification / circular / order issued so far*		
Section 5	Power of Officers	*No notification / circular / order issued so far*		
Section 6	Authorisation of Officers of Central Tax as proper officers in Certain Circumstances	*No notification / circular / order issued so far*		
CHAPTER-III LEVY AND COLLECTION OF TAX				▲ INDEX
Section 7	Levy and collection.	**Notification No. 9/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025) read with corrigendum dated 18.09.2025** as amended vide	It notifies rate of UTT on intra-Union Territory taxable supply of goods (w.e.f. 22.09.2025).	**It superceded notification No.1/2017-UTT (Rate), dated 28.06.2027.**

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		notification No.19/2025-UTT (Rate), dated 31.12.2025 (w.e.f. 01.02.2026); No.01/2026-UTT (Rate), dated 30.04.2026 (w.e.f. 01.05.2026); and No. 02/2026-UTT(Rate), dated 27.10.2026 (w.e.f. 01.05.2026).		
		Notification No.1/2017-UTT (Rate), dated 28.06.2017 (read with corrigendum dated 30.06.2017, 12.07.2017, and 27.07.2017) as amended *vide* notification No.18/2017-UTT (Rate), dated 30.06.2017; No.19/2017-UTT (Rate), dated 18.08.2017; No.27/2017-UTT (Rate), dated 22.09.2017; No.34/2017-UTT (Rate), dated 13.10.2017; No.41/2017-UTT (Rate), dated 14.11.2017; No.6/2018-UTT (Rate), dated 25.01.2018; No.18/2018-UTT (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.24/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.08/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.12/2019-UTT (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No.14/2019-UTT (rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.27/2019-UTT (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No.01/2020-UTT (Rate), dated 21.02.2020 (01.03.2020); No.03/2020-UTT (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No.01/2021-UTT (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No.8/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.13/2021-UTT (Rate), dated 27.10.2021 (w.e.f. 27.10.2021);	It notifies rate of UTT on intra-Union Territory taxable supply of goods.	**Issued under Section 7(1) of the UTGST Act, 2017.** Superceded *vide* notification No.9/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		No.14/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022 but superseded before coming into force); No.18/2021-UTT (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.21/2021-UTT (Rate), dated 31.12.2021 (w.e.f. 01.01.2022); No.01/2022-UTT (Rate), dated 31.03.2022 (w.e.f. 01.04.2022); No.06/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.12/2022-UTT (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.03/2023-UTT (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.09/2023-UTT (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.11/2023-UTT (Rate), dated 29.09.2023 (w.e.f. 01.10.2023); No.17/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.01/2024-UTT (Rate), dated 03.04.2024 (w.e.f.04.01.2024) read with corrigendum dated 05.01.2024; No.02/2024-UTT (Rate), dated 12.07.2024 (15.07.2024); No.05/2024-UTT (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); and last amened vide notification No.1/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).		
		Notification No.11/2017-UTT (Rate), dated 28.06.2017 as amended *vide* notification No.20/2017-UTT (Rate), dated 22.08.2017; No.24/2017-UTT (Rate), dated 21.09.2017; No.31/2017-UTT (Rate), dated 13.10.2017; No.46/2017-UTT (Rate), dated 14.11.2017; No.1/2018-UTT (Rate), dated 25.01.2018; No.13/2018-UTT	It prescribes rate of UTT on intra-UT supplies of taxable services.	**Issued under Section 7(1) of the UTGST Act, 2017**

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		(Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.17/2018-UTT (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.27/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No. 30/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.03/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.10/2019-UTT (Rate), dated 10.05.2019; No.20/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.26/2019-UTT (Rate), dated 22.11.2019; No.02/2020-UTT (Rate), dated 26.03.2020 (w.e.f. 01.04.2020); No.02/2021-UTT (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No.04/2021-UTT (Rate), dated 14.06.2021; No.06/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.15/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022 but superceded before coming into force); No.22/2021-UTT (Rate), dated 31.12.2021 (w.e.f. 01.01.2022); No.03/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.05/2023-UTT (Rate), dated 09.05.2023 (w.e.f. 09.05.2023); No.06/2023-UTT (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.12/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.07/2024-UTT (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); No.05/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); No.15/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025); and No. 06/2026 – Union Territory Tax (Rate),		

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No.37/2017-UTT (Rate), dated 13.10.2017	It notifies UTT on intra-state supplies of motor vehicles purchased by lesser prior to 1.7.2017 or by registered supplier of motor vehicle who purchased motor vehicle prior to 1.7.2017 and did not avail ITC on such vehicle.	
		Notification No.2/2019-UTT (Rate), dated 07.03.2019 (with effect from 1.4.2019) as amended *vide* notification No.09/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.18/2019-UTT (Rate), dated 30.09.2019 (01.10.2019).	It provides composition scheme for suppliers of services with a tax rate of 6% having annual turnover in preceding year up to Rs. 50 lakhs.	**Also issued under section 8(1) and section 21(v) of the UTGST Act, 2017.**
		Notification No. 4/2017-UTT (Rate), dated 28.06.2017 (w.e.f.1.7.2017) as amended vide notification No.36/2017-UTT (Rate), dated 13.10.2017; No.43/2017-UTT (Rate), dated 14.11.2017; No.11/2018-UTT (Rate), dated 28.05.2018; No.10/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.14/2022-UTT (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.19/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 06/2024-UTT (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); and No. 04/2026 – Union Territory Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It specifies certain intra-UT supplies of goods when supplied by specified supplier and received by specified recipient on which UTT is to be paid by such recipient of such intra-state supplies on reverse charge basis.	**Issued under Section 7(3) of the UTGST Act, 2017.**
		Notification No.13/2017-UTT (Rate), dated 28.06.2017 (effective from 1.7.2017) as amended *vide* notification No.22/2017-UTT (Rate), dated 22.08.2017; No.33/2017-UTT (Rate), dated 13.10.2017; No.3/2018-UTT (Rate), dated 25.01.2018; No.15/2018-UTT (Rate), dated 26.07.2018 (w.e.f.	It notified categories of supply of services when supplied by specified supplier to specified recipient of supply, where whole of UTT is required to be paid by the recipient of supply under Section 7(3) of UTGST Act, 2017.	**Issued under Section 7(3) of the UTGST Act, 2017.**

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		27.07.2018); No.29/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.05/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.22/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.29/2019-UTT (Rate), dated 31.12.2019 (w.e.f. 01.01.2020); No.05/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.02/2023-UTT (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.08/2023-UTT (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.14/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.09/2024-UTT (Rate), dated 08.10.2024 (w.e.f. 10.10.2024) (read with corrigendum dated 22.10.2024); No.07/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); and No. 08/2026 – Union Territory Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No.17/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) as amended *vide* notification No.23/2017-UTT (Rate), dated 22.08.2017; No.17/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No.16/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.08/2025-UTT (Rate), dated 16.01.2025 (01.04.2025); No. 17/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025); and No. 09/2026 – Union Territory Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It notifies the categories of services for which UTT on intra-state supplies is to be paid by the electronic Commerce operator.	**Issued under Section 7(5) of the UTGST Act, 2017.**
		Notification No.39/2017-UTT (Rate),	It notifies UTT rate of 2.5% on inter-state supplies of	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		dated 18.10.2017 as amended *vide* notification No.11/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); and No.03/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).	goods, namely, food preparation (chapter 19 or 21) put up in retail container and intended for free distribution to EWS under Central Government to Economically weaker section under Central Government/State Government Programme subject to fulfillment of prescribed condition.	
		Notification No.14/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025)	It notifies the rate of UTT @ 6% on intra state supplies of fly ash bricks; fly ash aggregates; Fly ash blocks (6815); Bricks of fossil meals or similar siliceous earths (69010010); Building Bricks (6904 10 00); and Earthen or roofing tiles (6905 10 00).	
	Issued under section 7(4) of the UTGST Act, 2017	**Notification No.07/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019)** as amended vide notification No.24/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019);	It specifies certain services relating to Real Estate Sector to be taxed under Reverse Charge Mechanism under section 7(4) of the UTGST Act, 2017.	
Section 8	Power to grant exemption from tax.	**Notification No.10/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025)** read with corrigendum dated 18.09.2025; and No. 03/2026 – Union Territory Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It provides full exemption from payment of UTT to certain intra-Union Territory supplies of goods.	This notification was issued in supersession of notification No.2/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017).
		Notification No.2/2017-UTT (Rate), dated 28.06.2017 (read with corrigendum dated 12.07.2017 and 27.07.2017) as amended *vide* notification No.28/2017-UTT (Rate), dated 22.09.2017; No.35/2017-UTT (Rate), dated 13.10.2017; No. 42/2017-UTT (Rate), dated 14.11.2017; No.7/2018-UTT (Rate), dated 25.01.2018; No.19/2018-UTT (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.25/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.15/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019);	It provided full exemption from payment of UTT to certain intra-Union Territory supplies of goods.	Superceded *vide* notification No.10/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		No.9/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.19/2021-UTT (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.7/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.10/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.13/2022-UTT (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.04/2023-UTT (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.18/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); and No.03/2024-UTT (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); and No.02/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).		
		Notification No.3/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) as amended vide No.16/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.08/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); and 11/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It provides conditional exemption from payment of UTT in excess of 2.5% for specified supplies of goods for the purpose of petroleum exploration and production.	
		Notification No.7/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017)	It provides full exemption from payment of UTT to intra-supplies of goods when supplied by Central Supply Department to unit run canteens /Authorized customers or by unit run canteens to the authorized customers.	
		Notification No.8/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended vide notification No.38/2017-UTT (Rate), dated 13.10.2017; and notification No.10/2018-UTT (Rate), dated 23.03.2018; No.12/2018-UTT	It provides exemption to registered person from payment of Union Territory Tax on supplies received from supplier, who are not registered, from payment of tax under section 7(4) of UTGST Act, 2017.	Rescinded *vide* notification No.01/2019-UTT (Rate), dated 29.01.2019 (w.e.f. 01.02.2019)

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		(Rate), dated 29.06.2018 and last amended vide notification No.22/2018-UTT (Rate), dated 06.08.2018.		
		Notification No.9/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 1.7.2017)	It fully exempts intra-Union Territory supplies of goods or services or both received by Tax Deductor (under Section 51 of CGST Act, 2017) from any supplier, who is not registered, from payment of whole of UTT subject to fulfillment of conditions prescribed therein.	
		Notification No.10/2017-UTT (Rate), dated 28.06.2017 (effective from 1.7.2018)	It wholly exempts intra-state supplies of second hand goods received by a registered person, dealing in buying or selling of second hand goods and pay central tax on outward supplies of such goods, from any suppliers, who is not registered from payment of Union Territory Tax leviable under section 7 (4) of the UT GST Act, 2017.	
		Notification No.12/2017-UTT (Rate), dated 28.06.2017 as amended *vide* notification No.21/2017-UTT (Rate), dated 22.08.2017; No.25/2017-UTT (Rate), dated 21.09.2017; No.30/2017-UTT (Rate), dated 29.09.2017; No.32/2017-UTT (Rate), dated 13.10.2017;No.47/2017-UTT (Rate), dated 14.11.2017; No.2/2018-UTT (Rate), 25.01.2018; No.14/2018-UTT (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.23/2018-UTT (Rate), dated 20.09.2018; No.28/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.04/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.13/2019-UTT (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No.21/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.28/2019-UTT (Rate), dated	It exempts specified **Intra-Union Territory** supply of services subject to fulfillment of conditions prescribed in the notification.	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		31.12.2019 (w.e.f. 01.01.2020); No.04/2020-UTT (Rate), dated 30.09.2020 (w.e.f. 01.10.2020); No.05/2020-UTT (Rate), dated 16.10.2020; No.07/2021-UTT (Rate), dated 30.09.2021 (w.e.f 01.10.2021); No.16/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No.04/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.15/2022-UTT (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.01/2023-UTT (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.07/2023-UTT (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.13/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); Notification No.04/2024-UTT (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); No.08/2024-UTT (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); No.06/2025-UTT (Rate), dated 16.01.2025 (w.e.f.16.01.2025); and No.16/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025); No. 07/2026 – Union Territory Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No.26/2017-UTT (Rate), dated 21.09.2017.	It wholly exempts intra-Union Territory supply of heavy water and nuclear fuels (Chapter 28) by Department of Atomic Energy to the Nuclear Power Corporation of India Ltd. from payment of Union Territory Tax.	
		Notification No.45/2017-UTT (Rate), dated 14.11.2017 as amended vide notification No.9/2018-UTT (Rate), dated 25.01.2017.	It prescribes concessional rate of Union Territory tax of 2.5% on scientific and technical equipment, apparatus, equipment (including computers) when supplied to public funded Research institution.	**Rescinded** *vide* notification No.11/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		Notification No.40/2017-UTT (Rate), dated 23.10.2017.	It prescribes Union Territory Tax rate of 0.05% on Intra-UT supplies of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	
		Notification No.5/2018-UTT (Rate), dated 25.01.2018.	It exempts intra-Union Territory supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the Union Territory Tax as is leviable on the consideration paid to Central Government in the form of Central Government share of profit petroleum as defined in the contract.	
		Notification No.8/2018-UTT (Rate), dated 25.01.2018 as amended *vide* notification No.04/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025) and has been last amended vide notification No.12/2015-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It partially exempts Old and used petrol, LPG or CNG driver motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more; old and used, diesel driven motor vehicles of engine capacity of 1500 CC or more and of length of 4000 mm; and old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles from so much tax as specified in Schedule IV of notification No.01/2017-UTT (Rate), in excess of rate provided in this notification.	
		Notification No.21/2018-UTT (Rate), dated 26.07.2018 as amended *vide* notification No.20/2021-UTT (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); and No.13/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025)	It partially exempts the intra-state supplies of specified handicraft goods from payment of UTT.	
		Notification No. 26/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019) (read with corrigendum dated 31.01.2019) as amended *vide* notification No.17/2019-UTT (Rate), dated 30.09.2019 (01.10.2019); No.10/2023-UTT (Rate), dated 26.07.2023 (w.e.f. 27.07.2023) read with corrigendum dated 31.07.2023;	It exempts the intra-state supply of gold falling in heading 7108 when supplied by Nominated Agency under the Scheme for "Export against Supply by nominated agency" from whole of Union Territory Tax (UTT) subject to fulfillment of conditions specified in the notification.	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		and No.18/2025-UTT (Rate), dated 24.10.2025 (w.e.f. 01.11.2025); and 05/2026 – Union Territory Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No.19/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	It exempts all the goods supplied to the Food and Agricultural Organisation of the United Nations (FAO) for execution of specified projects subject to fulfillment of condition specified therein.	
		Notification No.05/2021-UTT (Rate), dated 14.06.2021 read with corrigendum dated 15.06.2021.	It exempts (in excess of rate specified) to certain specified goods relating to COVID-19 for limited period up to 30.09.2021.	
		Notification No.12/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).	It exempts (in excess of rate specified) to certain specified goods relating to COVID-19 for limited period up to 31.12.2021 (inclusive).	
		Notification No.02/2022-UTT (Rate), dated 31.03.2022(w.e.f. 01.04.2022 as amended vide notification No.10/2022--UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).);		
Section 8A	**Power not to recover Goods and Services Tax not levied or short-levied as a result of General practice**	*No notification / circular / order issued so far*		**Inserted** (w.e.f. 16.08.2024) vide section 156 of the Finance (No.2) Act, 2024 (15 of 2024) {w.e.f. 1.11.2024).
CHAPTER-IV PAYMENT OF TAX				▲ INDEX
Section 9	**Payment of Tax**	*No notification / circular / order issued so far*		
Section 10	**Transfer of Input Tax Credit**	*No notification / circular / order issued so far*		
CHAPTER-V INSPECTION, SEARCH, SEIZURE AND ARREST				▲ INDEX
Section 11	**Officers required to assist proper officers**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
Section-VI DEMANDS AND RECOVERY				▲ INDEX
Section 12	Tax wrongfully collected and paid to Central Government or Union Territory Government	*No notification / circular / order issued so far*		
Section 13	Recovery of Tax	*No notification / circular / order issued so far*		
CHAPTER-VII ADVANCE RULING				▲ INDEX
Section 14	Definitions	*No notification / circular / order issued so far*		
Section 15	Constitution of Authority for Advance Ruling	Notification No.14/2018-UTT, dated 08.10.2018.	It notified the constitution of the Authority for Advance Ruling in the Union Territories.	
Section 16	Constitution of Appellate Authority for Advance Ruling	Notification No.15/2018-UTT, dated 08.10.2018.	It notified the constitution of the Appellate Authority for Advance Ruling in the Union Territories.	
CHAPTER-VIII TRANSITIONAL PROVISIONS				▲ INDEX
Section 17	Migrating of Existing tax payers	*No notification / circular / order issued so far*		
Section 18	Transitional arrangements for input tax credit	*No notification / circular / order issued so far*		
Section 19	Transitional provisions relating to Job Work.	*No notification / circular / order issued so far*		
Section 20	Miscellaneous transitional provisions	*No notification / circular / order issued so far*		
CHAPTER-IX MISCELLANEOUS				▲ INDEX
Section 21	Application of provisions of Central Goods and Services Tax Act.	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
	(i) Scope of supply	**Notification No.14/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017)** as amended *vide* notification No.16/2018-UTT (Rate), dated 26.07.2018	It notifies supplies which shall be treated neither as a supply of goods nor a supply of services under UTGST Act, 2017.	Also relates to section 7(2).
		Notification No.25/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	IT notifies Service by way of grant of liquor licence, against consideration undertaken by the state government to be treated as treated neither as a supply of goods nor a supply of service.	Also relates to section 7(2).
	(ii) Composition levy	**The UT GST (Removal of Difficulties) Order, 2019, No.01/2019-UTT, dated 01.02.2019.**	It was issued to remove the difficulties being faced in implementing the provisions of Composition Scheme.	It superceded the UT GST (Removal of Difficulties) Order, 2017, No.1/2017-UTT, dated 13.10.2017.
		Notification No.02/2017-UTT, dated 27.06.2017 (w.e.f. 01.07.2017) as amended *vide* notification No.16/2017-UTT, dated 13.10.2017; and No.01/2018-Union Territory Tax, dated 01.01.2018; No.02/2022-UTT, dated 31.03.2022 (w.e.f. 01.04.2022); and No.04/2022-UTT, dated 13.07.2022 (w.e.f. 18.07.2022);	It notified turnover limit for composition levy for UTGST.	
	(iii) Composite supply and mixed supply	*No notification / circular / order issued so far*		
	(iv) Time and value of supply	*No notification / circular / order issued so far*		
	(v) Input tax credit	**The Union Territory GST (Removal of Difficulties) Order No.03/2019-UTT, dated 29.03.2019 (w.e.f. 01.04.2019)**	It removes difficulties in case of supply of Services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017.	Issued in context of Section 17(2) of the CGST Act, 2017.
	(vi) registration	**Notification No.04/2018-UTT (Rate), dated 25.01.2018 as amended** *vide* notification No. 23/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019);	It notifies certain classes of registered person who shall be liable to pay UTT in respect of certain construction services.	
		Notification No.4/2017-UTT, dated 30.06.2017 (effective from 22.06.2017).	It notified www.gst.gov.in as the common goods and services tax electronic portal for facilitation	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
			registration, payment of tax, furnishing of returns, computation and settlement of Integrated tax and electronic way bill.	
		Notification No.02/2019-UTT, dated 07.03.2019 as amended vide notification No.01/2022-UTT, dated 31.03.2022 (w.e.f. 01.04.2022); and No.03/2022-UTT, dated 13.07.2022 (w.e.f. 18.07.2022);	It exempts from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs. 40 lakhs.	
	(vii) tax invoice, credit and debit notes.	**The Union Territory GST (Removal of Difficulties) Order No.02/2019-UTT, dated 08.03.2019.**	It removes difficulties in implementation of notification No.2/2019-UTT (Rate), dated 07.03.2019 (effective from 01.04.2019).	Issued in the context of Section 31 (3) © of the CGST Act, 2019.
	(viii) accounts and records	*No notification / circular / order issued so far*		
	(ix) returns	*No notification / circular / order issued so far*		
	(x) Payment of tax.	**Notification No.10/2017-UTT, dated 30.06.2017 (effective from 01.07.2017) as amended *vide* notification No.01/2020-UTT, dated 08.04.2020 (w.e.f. 20.03.2020); No.02/2020-UTT, dated 24.06.2020; No.01/2021-UTT, dated 01.05.2021 (w.e.f. 18.04.2021); and No.02/2021-UTT, dated 01.06.2021 (w.e.f. 18.05.2021)**	It fixes the rate of interest per annum for the purposes of section 21 of UTGST Act, 2017 read with section 50(1), 50(3), 54(12), 56 and proviso to section 56 of CGST Act, 2017.	
	(xi) tax deduction at source	*No notification / circular / order issued so far*		
	(xii) collection of tax at Source	Notification No.12/2018-UTT, dated 28.09.2018 (w.e.f. 01.10.2018) as amended vide notification No.01/2024-UTT, dated 10.07.2024 (w.e.f. 10.07.2024).	It notified the amount of 0.25% to be collected by ECO, not being an agent, of intra-union territory (without legislature) supplies made through it by other suppliers where consideration for such supplies is collected by ECO.	
		Notification No.13/2018-UTT, dated 28.09.2018 (w.e.f. 01.10.2018)	It notified the amount to be collected by ECO, not being an agent, of inter-union territory (without legislature) supplies made through it by other	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
			suppliers where consideration for such supplies is collected by ECO.	
		Notification No. 10/2026 – UTT (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It notifies, as a class of registered person, a concessionaire under a concession agreement who supplies operation and maintenance services to the concessioning authority during the concession period. Such persons shall pay Union Territory tax on the supply of those services on the amount charged or debited from the Escrow Account (maintained under the concession agreement) towards operation and maintenance expenses, in the tax period in which the expense is so charged or debited.	
	(xiii) assessment	*No notification / circular / order issued so far*		
	(xiv) refunds	**Notification No.10/2017-UTT, dated 30.06.2017 (effective from 01.07.2017)** as amended *vide* notification No.01/2020-UTT, dated 08.04.2020 (w.e.f. 20.03.2020); and No.02/2020-UTT, dated 24.06.2020; No.01/2021-UTT, dated 01.05.2021 (w.e.f. 18.04.2021); and No.02/2021-UTT, dated 01.06.2021 (w.e.f. 18.05.2021).	It fixes the rate of interest per annum for the purposes of section 21 of UTGST Act, 2017 read with section 50(1), 50(3), 54(12), 56 and proviso to section 56 of CGST Act, 2017.	
		Notification No.5/2017-UTT (Rate), dated 28.06.2017 (effective from 1.7.2017) as amended *vide* notification No.29/2017-UTT (Rate), dated 22.09.2017; No.44/2017-UTT (Rate), dated 14.11.2017; No.20/2018-UTT (Rate), dated 26.07.2018; No.09/2022-UTT (Rate), dated 13.07.2022 (w.e.f.18.07.2022); and No.20/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023)	It notifies certain goods failing into specified tariff heading in respect of which refund of un-utilized input tax credit is not allowed where the credit has accumulated on account of inverted duty structure.	
		Notification No.6/2017-UTT (Rate),	It notifies the Canteen Stores Department, as a	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
		dated 28.06.2017 (w.e.f. 01.07.2017)	person entitled to claim a refund of 50% of the applicable UTT paid by it on the inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD	
		Notification No.15/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) as amended vide No.15/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023).	It notifies that refund of un-utilised input tax credit is not allowed in case of supplies of services of construction of a complex, building or a part there of, intended for sale to a buyer in certain condition specified therein.	
		Notification No.16/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 01.07.2017)	It notifies specialized agencies entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them under UTGST Act, 2017.	
		Notification No.11/2019-UTT (Rate), dated 29.06.2019 (w.e.f. 01.07.2019).	It specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons, entitled to claim refund of applicable UTT paid on inward supply of such goods.	
	(xv) audit	*No notification / circular / order issued so far*		
	(xvi) Inspection, search, seizure and arrest.	*No notification / circular / order issued so far*		
	(xvii) Demands and recovery	*No notification / circular / order issued so far*		
	(xvviii) liability to pay in certain cases.	*No notification / circular / order issued so far*		
	(xix) advance ruling	*No notification / circular / order issued so far*		
	(xx) appeals and revision	*No notification / circular / order issued so far*		
	(xxi) presumption as to	*No notification / circular / order issued so*		

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
	documents	*far*		
	(xxii) offences and penalties	*No notification / circular / order issued so far*		
	(xxiii) job work	*No notification / circular / order issued so far*		
	(xiv) electronic commerce	*No notification / circular / order issued so far*		
	(xxv) settlement of funds	*No notification / circular / order issued so far*		
	(xxvi) transitional provisions	*No notification / circular / order issued so far*		
	(xxvii) miscellaneous provisions including the provisions relating to the imposition of interest and penalty	**Notification No.06/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019)** as amended *vide* notification No.03/2021-UTT (Rate), dated 02.06.2021 (w.e.f. 02.06.2021).	It notifies certain class of persons relating to Real Estate Sector by exercising powers under Section 149 of the CGST Act, 2017.	
Section 22	Power to make rules.	**Notification No.17/2017-UTT, dated 24.10.2017 (effective from 22.06.2017)**	It notified that subject to provision of UTGST Act, 2017 and rules made thereunder, the notifications issued under CGST Act, 2017 relating to subject mentioned in section 21 of the UTGST Act, 2017 are to be automatically extended to the UTGST Act, 2017.	
		Notification No.5/2017-UTT, dated 30.06.2017 (effective from 01.07.2017)	It notified the Union Territory Goods and Services Tax (Andaman and Nicobar) Rules, 2017.	
		Notification No.06/2017-UTT, dated 30.06.2017 (effective from 01.07.2017)	It notified the Union Territory Goods and Services Tax (Chandigarh) Rules, 2017.	
		Notification No.07/2017-UTT, dated 30.06.2017 (effective from 01.07.2017)	It notified the Union Territory Goods and Services Tax (Dadra and Nagar Haveli) Rules, 2017.	
		Notification No.08/2017-UTT, dated 30.06.2017 (effective from 01.07.2017)	It notified the Union Territory Goods and Services Tax (Daman and Diu) Rules, 2017.	
		Notification No.09/2017-UTT, dated 30.06.2017 (effective from 01.07.2017)	It notified the Union Territory Goods and Services Tax (Lakshadweep) Rules, 2017.	

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
Section 23	General Power to make regulations.	*No notification / circular / order issued so far*		
Section 24	Laying of rules, regulations and notifications.	*No notification / circular / order issued so far*		
Section 25	Power to issue instructions or directions	*No notification / circular / order issued so far*		
Section 26	Removal of difficulties.	**The UT GST (Removal of Difficulties) Order, 2019, No.1/2019-UTT, dated 01.02.1019.**	It was issued to remove the difficulties being faced in implementing provisions of Composition Scheme.	It superceded the UT GST (Removal of Difficulties) Order, 2017, No.1/2017-UTT, dated 13.10.2017.
		The Union Territory GST (Removal of Difficulties) Order No.02/2019-UTT, dated 08.03.2019.	It removes difficulties in implementation of notification No.2/2019-UTT (Rate), dated 07.03.2019 (w.e.f. 01.04.2019).	Issued in the context of Section 31 (3) © of the CGST Act, 2019.
		The Union Territory GST (Removal of Difficulties) Order No.03/2019-UTT, dated 29.03.2019 (w.e.f. 01.04.2019)	It removes difficulties in case of supply of Services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017.	Issued in context of Section 17(2) of the CGST Act, 2017.
		The UT GST (Removal of Difficulties) Order, 2017, No.1/2017-UTT, dated 13.10.2017.	It was issued to remove the difficulties being faced in implementing provisions of composition scheme.	Superceded *vide* the UT GST (Removal of Difficulties) Order 2019, No.1/2019-UTT, dated 01.02.2019.

3. Other Notifications Issued

Section No.	Chapter / Section / heading	Notification / Order issued	Subject in brief	Remarks
	Rule 46 of the CGST Rules, 2017 as amended	Notification No.11/2017-UTT, dated 30.06.2017	It notified number of digits of harmonized System of Nomenclature Code for Andaman and Nicobar Islands.	
		Notification No.12/2017-UTT, dated 30.06.2017	It notified number of digits of harmonized System of Nomenclature Code for Chandigarh.	
		Notification No.13/2017-UTT, dated 30.06.2017	It notified number of digits of harmonized System of Nomenclature Code for Dadra and Nagar Haveli.	
		Notification No.14/2017-UTT, dated 30.06.2017	It notified number of digits of harmonized System of Nomenclature Code for Daman and Diu.	
		Notification No.15/2017-UTT, dated 30.06.2017	It notified number of digits of harmonized System of Nomenclature Code for Lakshadweep.	

4. List of Rescinded or Superceded UTGST Notification (Rate or Non-Rate)

Notification No and date (Rescinded or superceded)	Subject	Rescinding /Superceding notification No.and date
Notification No.2/2018-UTT, dated 31.03.2018 (effective from 1.4.2018)	It notified that no e-way bill to be generated in case of movement of goods within Union territory of Andaman and Nicobar.	**Rescinded** *vide* notification No.10/2018-UTT, dated 21.05.2018.
Notification No.3/2018-UTT, dated 31.03.2018 (effective from 1.4.2018)	It notified that no e-way bill to be generated in case of movement of goods within Union territory of Chandigarh.	**Rescinded** *vide* notification No.07/2018-UTT, dated 18.05.2018
Notification No.4/2018-UTT, dated 31.03.2018 (effective from 1.4.2018)	It notified that no e-way bill to be generated in case of movement of goods within Union territory of Dadra and Nagar Haveli.	**Rescinded** *vide* notification No.08/2018-UTT, dated 18.05.2018
Notification No.5/2018-UTT, dated 31.03.2018 (effective from 1.4.2018)	It notified that no e-way bill to be generated in case of movement of goods within Union territory of Daman and Diu.	**Rescinded** *vide* notification No.09/2018-UTT, dated 18.05.2018
Notification No.6/2018-UTT, dated 31.03.2018 (effective from 1.4.2018)	It notified that no e-way bill to be generated in case of movement of goods within Union territory of Lakshadweep.	**Rescinded** *vide* Notification No.11/2018-UTT, dated 21.05.2018

Notification No and date (Rescinded or superceded)	Subject	Rescinding /Superceding notification No.and date
Notification No.1/2017-UTT (Rate), dated 28.06.2017 (read with corrigendum dated 30.06.2017, 12.07.2017, and 27.07.2017) as amended *vide* notification No.18/2017-UTT (Rate), dated 30.06.2017; No.19/2017-UTT (Rate), dated 18.08.2017; No.27/2017-UTT (Rate), dated 22.09.2017; No.34/2017-UTT (Rate), dated 13.10.2017; No.41/2017-UTT (Rate), dated 14.11.2017; No.6/2018-UTT (Rate), dated 25.01.2018; No.18/2018-UTT (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.24/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.08/2019-UTT (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.12/2019-UTT (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No.14/2019-UTT (rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.27/2019-UTT (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No.01/2020-UTT (Rate), dated 21.02.2020 (01.03.2020); No.03/2020-UTT (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No.01/2021-UTT (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No.8/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.13/2021-UTT (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No.14/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022 but superseded before coming into force); No.18/2021-UTT (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.21/2021-UTT (Rate), dated 31.12.2021 (w.e.f. 01.01.2022); No.01/2022-UTT (Rate), dated 31.03.2022 (w.e.f. 01.04.2022); No.06/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.12/2022-UTT (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.03/2023-UTT (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.09/2023-UTT (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.11/2023-UTT (Rate), dated 29.09.2023 (w.e.f. 01.10.2023); No.17/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.01/2024-UTT (Rate), dated 03.04.2024 (w.e.f.04.01.2024) read with corrigendum dated 05.01.2024; No.02/2024-UTT (Rate), dated 12.07.2024 (15.07.2024); No.05/2024-UTT (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); and last amened vide notification No.1/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).	It notified rate of UTT on intra-Union Territory taxable supply of goods. It remained in force till 21.09.2025.	**Issued under Section 7(1) of the UTGST Act, 2017.** **Superceded** *vide* notification No.9/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).

Notification No and date (Rescinded or superceded)	Subject	Rescinding /Superceding notification No.and date
Notification No.2/2017-UTT (Rate), dated 28.06.2017 (read with corrigendum dated 12.07.2017 and 27.07.2017) as amended *vide* notification No.28/2017-UTT (Rate), dated 22.09.2017; No.35/2017-UTT (Rate), dated 13.10.2017; No. 42/2017-UTT (Rate), dated 14.11.2017; No.7/2018-UTT (Rate), dated 25.01.2018; No.19/2018-UTT (Rate), dated 26.07.2018 (w.e.f. 27.07.2018); No.25/2018-UTT (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.15/2019-UTT (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.9/2021-UTT (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.19/2021-UTT (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.7/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.10/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.13/2022-UTT (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.04/2023-UTT (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.18/2023-UTT (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.03/2024-UTT (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); and No.02/2025-UTT (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).	It provided full exemption from payment of UTT to certain intra-Union Territory supplies of goods. It remained in force till 21.09.2025.	**Superceded** *vide* notification No.10/2025-UTT (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).
Notification No.8/2017-UTT (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended vide notification No.38/2017-UTT (Rate), dated 13.10.2017; and notification No.10/2018-UTT (Rate), dated 23.03.2018; No.12/2018-UTT (Rate), dated 29.06.2018 and last amended vide notification No.22/2018-UTT (Rate), dated 06.08.2018.	It provided exemption to registered person from payment of Union Territory Tax on supplies received from supplier, who are not registered, from payment of tax under section 7(4) of UTGST Act, 2017.	**Rescinded** *vide* notification No.01/2019-UTT (Rate), dated 29.01.2019 (w.e.f. 01.02.2019)
Notification No.45/2017-UTT (Rate), dated 14.11.2017 as amended vide notification No.9/2018-UTT (Rate), dated 25.01.2017.	It prescribes concessional rate of Union Territory tax of 2.5% on scientific and technical equipment, apparatus, equipment (including computers) when supplied to public funded Research institution.	**Rescinded** *vide* notification No.11/2022-UTT (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).
UTT (Removal of Difficulties) Order, 2017, No.01/2017-UTT, dated 13.10.2017	It was issued to remove the difficulties being faced in implementing provisions of composition scheme.	**Superceded** *vide* the UT GST (Removal of Difficulties) Order 2019, No.1/2019-UTT, dated 01.02.2019.
Notification No.14/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022).	It sought to amend notification No.01/2017-UTT (Rate), dated 28.06.2017 which specify rate of tax on intra Union Territory supply of goods with effect from 01.01.2022.	**Superceded** vide notification No.21/2021-UTT (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

Notification No and date (Rescinded or superceded)	Subject	Rescinding /Superceding notification No.and date
Notification No.15/2021-UTT (Rate), dated 18.11.2021 (w.e.f. 01.01.2022).	It sought to amend notification No.11/2017-UTT (Rate), dated 28.06.2017 which specify rate of tax on intra-Union Territory supply of services with effect from 01.01.2022.	**Superceded** vide notification No.22/2021-UTT (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

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