

Union territory GST

Date on which provisions come into force as per Notification No. 3/2017			
Sections of UTGST Act	Date		
1 to 5, 17, 21, 22	22-Jun-17		
All other sections	1-Jul-17		
Chapter III: Levy & collection of tax			
7	<p>UTGST charging section:</p> <ul style="list-style-type: none"> ▶ GST shall be at notified rate not exceeding 20% on all intra-State supplies except liquor. ▶ Tax on supply of petroleum, diesel etc. will be levied from date to be notified separately. ▶ Tax is to be paid by the recipient on reverse charge on <ul style="list-style-type: none"> ◆ Notified supplies ◆ Supplies received from unregistered supplier ▶ Tax shall be paid by e-commerce operator on notified intra-State services supplied through it. 		
Chapter VI: Demands & recovery			
12	<ul style="list-style-type: none"> ▶ Central and Union territory tax wrongly paid on inter-State supply shall be refunded. ▶ Interest is not required to be paid, if integrated tax is paid on intra-State supply instead of central and union territory tax. 		
Chapter VIII: Transitional provisions			
18 to 20	<ul style="list-style-type: none"> ▶ Transitional provisions under the UTGST are similar to the corresponding provisions under CGST. However, the eligible taxes are VAT and Entry Tax. ▶ Credit attributable to any claim u/s 3, 5(3), 6 or 6A or 8 (8) of the CST Act, 1956 & not substantiated under rule 12 of the CST (Registration and Turnover) Rules, 1957 cannot be taken. When said claims are substantiated, amount equal to credit shall be refunded. 		
Chapter IX: Miscellaneous provisions			
21	<p>Subject to the provisions of this Act and the rules made thereunder, following provisions of Central GST Act shall mutatis mutandis apply to union territory tax:</p> <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top;"> <ul style="list-style-type: none"> ▶ Scope of supply, composite and mixed supply ▶ Time and value of supply ▶ Registration ▶ Tax invoice, credit and debit notes ▶ Accounts and records ▶ ITC </td> <td style="vertical-align: top;"> <ul style="list-style-type: none"> ▶ E-commerce ▶ Assessment ▶ Audit ▶ Demands and recovery ▶ Inspection, search, seizure and arrest ▶ Advance ruling ▶ Appeals and revision </td> </tr> </table>	<ul style="list-style-type: none"> ▶ Scope of supply, composite and mixed supply ▶ Time and value of supply ▶ Registration ▶ Tax invoice, credit and debit notes ▶ Accounts and records ▶ ITC 	<ul style="list-style-type: none"> ▶ E-commerce ▶ Assessment ▶ Audit ▶ Demands and recovery ▶ Inspection, search, seizure and arrest ▶ Advance ruling ▶ Appeals and revision
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<ul style="list-style-type: none">▶ Returns▶ Payment of tax, refunds, composition levy▶ TDS & TCS▶ Liability to pay in certain cases▶ Job work	<ul style="list-style-type: none">▶ Presumption as to documents▶ Offences and penalties▶ Settlement of funds▶ Transitional provisions▶ Miscellaneous provisions including imposition of interest and penalty
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