Union territory GST

Date on which provisions come into force as per Notification No. 3/2017

<table>
<thead>
<tr>
<th>Sections of UTGST Act</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 to 5, 17, 21, 22</td>
<td>22-Jun-17</td>
</tr>
<tr>
<td>All other sections</td>
<td>1-Jul-17</td>
</tr>
</tbody>
</table>

Chapter III: Levy & collection of tax

7 **UTGST charging section:**
   - 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
     - 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 - 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 - **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 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**:

- Scope of supply, composite and mixed supply
- Time and value of supply
- Registration
- Tax invoice, credit and debit notes
- Accounts and records
- ITC
- E-commerce
- Assessment
- Audit
- Demands and recovery
- Inspection, search, seizure and arrest
- Advance ruling
- Appeals and revision
<table>
<thead>
<tr>
<th>Returns</th>
<th>Returns</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment of tax, refunds, composition levy</td>
<td>Presumption as to documents</td>
</tr>
<tr>
<td>TDS &amp; TCS</td>
<td>Offences and penalties</td>
</tr>
<tr>
<td>Liability to pay in certain cases</td>
<td>Settlement of funds</td>
</tr>
<tr>
<td>Job work</td>
<td>Transitional provisions</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous provisions including imposition of interest and penalty</td>
</tr>
</tbody>
</table>