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Part II, Section 3, Sub-section (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)**

**Notification No. 17/2017 - Union Territory Tax**

New Delhi, the 24<sup>th</sup> October, 2017  
2 Kartika, Saka 1939

**G.S.R. .... (E).**- In exercise of the powers conferred by sub-section (1) and sub-section (3) of section 22 read with section 21 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of the 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notify that subject to provisions of the said Act and the rules made thereunder, the notifications issued under the Central Goods and Services Tax Act, 2017 (No. 12 of 2017) relating to the subjects referred in section 21 of the said Act are automatically extended to the said Act.

2. This notification shall come into force with effect from the 22<sup>nd</sup> day of June, 2017.

[F. No. 31011/25/2017-ST-I-DoR]

(S. R. Meena)  
Under Secretary to the Govt. of India