

# PART – III

## [UNION TERRITORY GST LAW]

### [14]

#### UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017

<sup>1</sup>(No. 14 of 2017)

An Act to make a provision for levy and of tax on intra-State supply of goods or services or both by the Union territories and for connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:-

### CHAPTER - I

#### PRELIMINARY

##### Section 1: Short title, extent and commencement

- (1) This Act may be called the Union Territory Goods and Services Tax Act, 2017.
- (2) It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, <sup>2</sup>[Dadra and Nagar Haveli and Daman and Diu, Ladakh], Chandigarh and other territory.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

**Provided** that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision. .

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1 Received the Assent of President of India on 12-04-2017 and published in Gazette of India on 12-04-17. Enforced w.e.f. 22-06-2017.

2 Substituted by Finance Act, 2020 (12 of 2020) w.e.f. 27-03-2020. Earlier to substitution it read as under:

"<sup>A</sup>[Dadra and Nagar Haveli and Daman and Diu]"

A Substituted by the Union Territory of Dadra and Nagar Haveli and Daman and Diu Goods And Services Tax (Amendment) Regulation, 2020 dt. 24-01-2020 w.e.f. 26-01-2020. Earlier to substitution it was read as "Dadra and Nagar Haveli, Daman and Diu".