

## CHAPTER - IX MISCELLANEOUS

### Section 21 : Application of provisions of Central Goods and Services Tax Act

Subject to the provisions of this Act and the rules made thereunder, the provisions of the Central Goods and Services Tax Act, relating to,-

- (i) scope of supply;
- <sup>1</sup>(ii) composition levy;
- (iii) composite supply and mixed supply;
- (iv) time and value of supply;
- <sup>2</sup>(v) input tax credit;
- (vi) registration;
- <sup>3</sup>(vii) tax invoice, credit and debit notes;
- (viii) accounts and records;
- (ix) returns;
- (x) payment of tax;
- (xi) tax deduction at source;
- (xii) collection of tax at source;
- (xiii) assessment;

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- 1 It is clarified by UTGST (Removal of Difficulties) Order, 2019 [Order No. 1/2019–Union Territory Tax], dt. 01-02-2019:

It is hereby clarify that the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account-

- (i) For determining the eligibility for composition scheme under second proviso to sub-section (1) of section 10 of the said Act;
  - (ii) In computing aggregate turnover in order to determine eligibility for composition scheme.
- 2 It is clarified by UTGST (3<sup>rd</sup> Removal of Difficulties) Order, 2019 [Order No. 3/2019–Union Territory Tax], dt. 29-03-2019 w.e.f. 01-04-2019:
- It is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.
- 3 It is clarified by UTGST (2<sup>nd</sup> Removal of Difficulties) Order, 2019 [Order No. 2/2019–Union Territory Tax], dt. 08-03-2019:
- It is hereby clarified that provisions of clause (c) of sub-section (3) of section 31 of the said Act read with clause (vii) of section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) shall apply to a person paying tax under Notification No. 2/2019-Union Territory Tax (Rate), dt. 07-03-2019 published in the Gazette of India, Extraordinary, vide number G.S.R. No. 191 (E), dt. The 7<sup>th</sup> March, 2019.

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- (xiv) refunds;
- (xv) audit;
- (xvi) inspection, search, seizure and arrest;
- (xvii) demands and recovery;
- (xviii) liability to pay in certain cases;
- (xix) advance ruling;
- (xx) appeals and revision;
- (xxi) presumption as to documents;
- (xxii) offences and penalties;
- (xxiii) job work;
- (xxiv) electronic commerce;
- (xxv) settlement of funds;
- (xxvi) transitional provisions; and
- (xxvii) miscellaneous provisions including the provisions relating to the imposition of interest and penalty,  
shall, mutatis mutandis, apply,—
  - (a) so far as may be, in relation to Union territory tax as they apply in relation to central tax as if they were enacted under this Act;
  - (b) subject to the following modifications and alterations which the Central Government considers necessary and desirable to adapt those provisions to the circumstances, namely:—
    - (i) references to “this Act” shall be deemed to be references to “the Union Territory Goods and Services Tax Act, 2017”;
    - (ii) references to “Commissioner” shall be deemed to be references to “Commissioner” of Union territory tax as defined in clause (2) of section 2 of this Act;
    - (iii) references to “officers of central tax” shall be deemed to be references to “officers of Union territory tax”;
    - (iv) references to “central tax” shall be deemed to be references to “Union territory tax” and vice versa;
    - (v) references to “Commissioner of State tax or Commissioner of Union territory tax” shall be deemed to be references to “Commissioner of central tax”;
    - (vi) references to “State Goods and Services tax Act or Union Territory Goods and Services Tax Act” shall be deemed to be references to “Central Goods and Services Tax Act”;
    - (vii) references to “State tax or Union territory tax” shall be deemed to be references to “central tax”.