

# [15]

[1] Union Territory Goods and Services Tax (Andaman and Nicobar Islands) Rules, 2017

**Notification No. 5/2017 – Union Territory Tax, dt. 30-06-2017**

In pursuance of sub-section (1) of section 22, read with section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government hereby makes the following rules for the Union Territory of Andaman and Nicobar Islands, namely:-

**Rule 1 : Short title and commencement**

- (1) These rules may be called the Union Territory Goods and Services Tax (Andaman and Nicobar Island) Rules, 2017.
  - (2) They shall come into force with effect from the 1<sup>st</sup> day of July, 2017.
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