

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification
No. 17/2025-Union Territory (Rate)

New Delhi, the 17th September 2025

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017-Union Territory (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 708(E) dated the 28th June, 2017, namely: -

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

“(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.”.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

[F.No.190341/188/2025-TRU]

(Md. Adil Ashraf)
Under Secretary to the Government of India

Note: - The principal notification number 17/2017 -Union Territory (Rate), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 708 (E), dated the 28th June, 2017 and was last amended by notification number 08/2025-Union Territory (Rate), published in the Gazette of India, Extraordinary, *vide* number G.S.R. 49(E), dated 16th January, 2025.