

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No.137/2018/18(120)/XXVII(8)/2017/CTR-1 dated 06 February, 2018 for general information.

**Government of Uttarakhand**  
**Finance Section-8**  
**No.137/2018/18(120)/ XXVII(8)/2017/CTR-1**  
**Dehradun :: Dated:: 06 February, 2018**

**Notification**

WHEREAS, the State Government is satisfied that it is expedient so to do in public interest;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) read with section 21 of the Uttar Pradesh General Clause Act, 1904 (Act no. 1 of 1904) (as applicable to the State of Uttarakhand), on the recommendations of the Council, the Governor is pleased to allow to make the following further amendments in the notification of the Government of Uttarakhand Finance section-8 No. 525/2017/9(120)/ XXVII(8)/2017 dated 29 June, 2017 namely:-

In the said notification, in the table

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(i) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(ii) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) Any civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State/ Union territory/ local authority/ urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);

(db) Any civil structure or any other original construction works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for

Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);";

(iii) after sub-item (f), the following sub-items shall be inserted, namely: -

"(g) Such building which is owned by any entity registered under the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised preparing or distributing, the mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.";

(B) in item (v),

(i) in sub-item (a), for the word "excluding", the word "including" shall be substituted;

(ii) after sub-item (d), the following sub-item shall be inserted, namely: -

"(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status under notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated 30th March, 2017;"

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)   | (4)      | (5)   |
|---|----------|---|
| <p>"(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Uttarakhand Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.</p> | <p>6</p> | <p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.</p> |

|   |     |  |
|---|-----|--|
| (x) Composite supply of works contract as defined in clause (119) of section 2 of the Uttarakhand Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity. | 2.5 | Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be. |
| (xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Uttarakhand Goods and Services Tax Act, 2017.  | 2.5 | Provided that credit of input tax charged on goods and services has not been taken<br>[Please refer to <i>Explanation</i> no. (iv)].   |
| (xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.  | 9   | -";  |

- (b) against serial number 9, in the entry of column (3), in item (v), for the words "natural gas", the words "natural gas, crude petroleum, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel" shall be substituted;
- (c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)   | (4) | (5)  |
|---|-----|--|
| "(ii) Time charter of vessels for transport of goods.   | 2.5 | Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken<br>[Please refer to <i>Explanation</i> no. (iv)]. |
| (iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above. | 9   | -";  |

- (d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

| (1) | (2)                 | (3)   | (4) | (5) |
|-----|---------------------|---|-----|-----|
| "16 | <b>Heading 9972</b> | (i) Services provided by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.  | Nil | -   |
|     |                     | (ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in column (3) of the entry, against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi).<br>Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. 'Total amount' shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification. | Nil | -   |
|     |                     | (iii) Real estate services other than (i) and (ii) above  | 9   | -"; |

- (e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)  | (4)                       | (5)  |
|--|---------------------------|--|
| "(vii) Time charter of vessels for transport of goods.             | 2.5                       | Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)]. |
| (viii) Leasing or rental services, with or without operator, other | Same rate of State tax as | -";  |

|   |  |  |
|---|--|--|
| than (i), (ii), (iii), (iv), (v), (vi) and (vii) above. | applicable on supply of like goods involving transfer of title in goods. |  |
|---|--|--|

- (f) against serial number 23 in condition (1), in the entry of column (5) regarding entry (i) of column (3), after the words "supplying the service", the words " , other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)" shall be inserted;
- (g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)   | (4) | (5)  |
|---|-----|--|
| "(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Uttarakhand Goods and Services Tax Act, 2017. | 2.5 | Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)]. |
| (iii) Support services other than (i) and (ii) above.   | 9   | -";  |

- (h) (i) against serial number 24, for item (i), in column (3), the following explanation shall be inserted; namely-
- Explanation. - "Support services for agriculture, forestry, fishing, animal husbandry" mean -
- (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of following—
- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;
- (b) supply of farm labour;
- (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;
- (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;
- (e) loading, unloading, packing, storage or warehousing of agricultural produce;
- (f) agricultural extension services;
- (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;
- (h) services by way of fumigation in ware house of agricultural produce.

(ii) Services by way of preconditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.

(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural.

(ii) against serial number 24, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)   | (4) | (5) |
|---|-----|-----|
| “(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.       | 6   | -   |
| “(iii) Support services to mining, electricity, gas and water distribution other than (ii) above. | 9   | ”;  |

(i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | (2)          | (3)   | (4) | (5)  |
|-----|--------------|---|-----|--|
| “25 | Heading 9987 | (i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Uttarakhand Goods and Services Tax Act, 2017. | 2.5 | Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)]. |
|     |              | (ii) Maintenance, repair and installation (except construction) services, other than (i) above.   | 9   | ”;   |

(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)  | (4) | (5)  |
|--|-----|------|
| “(iii) Tailoring services.   | 2.5 | -    |
| (iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above. | 9   | “-”; |

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

| (1) | (2)          | (3)  | (4) | (5)  |
|-----|--------------|--|-----|------|
| “32 | Heading 9994 | (i) Services of treatment of effluents by a Common Effluent Treatment Plant.   | 6   | -    |
|     |              | (ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above. | 9   | “-”; |

(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

| (3)  | (4) | (5)  |
|--|-----|------|
| “(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.  | 9   | -    |
| (iia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like. | 14  | “-”; |

(B) in item (vi), after the brackets and figures “(iii)”, the brackets and figures “(iia),” shall be inserted;

(i) for paragraph 2, the following shall be substituted, namely: -

“2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the

value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* –For the purposes of this paragraph, “total amount” means the sum total of,-  
(a) consideration charged for aforesaid service; and  
(b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.”.

2. This notification shall deemed to come into force from the 25<sup>th</sup> day of January, 2018.



  
(Radha Raturi)  
Principal Secretary