

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. 139/2018/18(120)/XXVII(8)/2017/CTR-3 dated 06 February, 2018 for general information.

**Government of Uttarakhand**  
**Finance Section-8**  
**No. 139/2018/18(120)/ XXVII(8)/2017/CTR-3**  
**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 (3) of section 9 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 No. 526/2017/9(120)/XXVII(8)/2017 dated 29 June, 2017 of the Government of Uttarakhand Finance section-8 namely:-


In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Uttarakhand Goods and Services Tax Act, 2017.";

(ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -  
'(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).'

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

  
(Radha Raturi)  
Principal Secretary