

Removal of Difficulty Order

Circular No.	English	□□□□□	Date of issue	File No.	Subject
Order No. 3/2019 – Union Territories Tax	View	□□□□□	29-03-2019	–	To remove difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017.
Order No. 2/2019 – Union Territories Tax	View	□□□□□	08-03-2019	–	To remove difficulty in implementation of Notification No. 2/2019- Union Territory Tax (Rate)

Circular No.	English	□□□□□	Date of issue	File No.	Subject
Order No. 1/2019 – Union Territories Tax	View	□□□□□	01-02-2019	–	Seeks to supersede Removal of Difficulties Order No. 1/2017 – Union Territory Tax dated 13.10.2017 in view of the amendment to Section 10 of the CGST Act, 2017 (regarding allowing registered persons opting for Composition Scheme to supply services up to a limit) coming into force w.e.f. 01.02.2019.

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