Notification No. 25/2019- Union Territory Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R......(E).- In exercise of the powers conferred by clause (i) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Governments in which they are engaged as public authorities, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Service by way of grant of liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

Explanation.- This notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March, 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.