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[Updated version of the Notification No. 14/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 14th June, 2021]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 14/2017-Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by 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 Central Government or State Government [or Union territory]<sup>1</sup> or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [or to a Municipality under article 243W of the Constitution]<sup>2</sup>.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>1</sup> Inserted vide notification No. 16/2018 – Central Tax (Rate) dt. 26.07.2018.

<sup>2</sup> Inserted vide notification No. 16/2018 – Central Tax (Rate) dt. 26.07.2018.