

Study on Union Territory Goods and Services Tax

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Abstract: *One element of India's Goods and Services Tax (GST) system is the Union Territory Goods and Services Tax (UTGST). In contrast to the State Goods and Services Tax (SGST), which is applicable to states, it is expressly applicable to Union Territories. UTGST is intended to simplify taxation and promote economic integration by enabling a uniform indirect tax structure throughout Union Territories. By streamlining tax administration, lowering complexity, and fostering a uniform tax system across Union Territories, the UTGST is expected to increase the overall effectiveness of the GST framework. Within an Indian Union Territory, the intrastate supply of goods or services is subject to the UTGST tax. Conceptually and operationally, it is comparable to the State Goods and Services Tax (SGST)..*

Keywords: State Goods and Services Tax.