

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

Government of India

Ministry of Finance

(Department of Revenue)

**Notification No. 10/2019- Union Territory Tax (Rate)**

New Delhi, the 10<sup>th</sup> May, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clause (iv), clause (v) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 702(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

- (i) in the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters “10<sup>th</sup>”, wherever they occur, the figures and letters “20<sup>th</sup>” shall be substituted;
- (ii) in Annexure IV, for the figures and letters “10<sup>th</sup>”, at both the places where they occur, the figures and letters “20<sup>th</sup>” shall be substituted.

[F. No.354/32/2019-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification No. 11/2017 - Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 702 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 3/2019- Union Territory Tax (Rate), dated the 29<sup>th</sup> March, 2019 published *vide* number G.S.R. 262 (E), dated the 29<sup>th</sup> March, 2019.