

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 01/2024-Union Territory Tax (Rate)

New Delhi, the 3rd January, 2024

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E), dated the 28th June, 2017, namely:-

In the said notification, in Schedule I – 2.5%, -

- (i) against S. No. 165, in column (2), for the entry, the entry “2711 12 00, 2711 13 00, 2711 19 10” shall be substituted;
- (ii) against S. No. 165A, in column (2), for the entry, the entry “2711 12 00, 2711 13 00, 2711 19 10” shall be substituted;

2. This notification shall come into force with effect from the 4th day of January, 2024.

[F. No. 190354/223/2023-TRU]

(Nitish Karnatak)

Under Secretary

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017 and was last amended by notification No. 17/2023 – Central Tax (Rate), dated the 19th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 776(E), dated the 19th October, 2023.