

[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. 03/2024-Union Territory Tax (Rate)

New Delhi, the 12<sup>th</sup> July, 2024

G.S.R. ....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, 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. 2/2017-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.711(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15<sup>th</sup> day of July, 2024.

[[F. No. 190354/94/2024-TRU]

(Nitish Karnatak)  
Under Secretary

Note: -The principal notification No. 2/2017-Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711(E), dated the 28<sup>th</sup> June, 2017, and was last amended *vide* notification No. 18/2023-Union Territory Tax (Rate) dated the 19<sup>th</sup> October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 779(E), dated the 19<sup>th</sup> October, 2023.