

[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. 04/2021- Union Territory Tax (Rate)

New Delhi, the 14th June, 2021

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, clauses (iv), (v) and (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 28th 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 28th June, 2017, namely:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ *Provided* that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the union territory tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.

[F. No. CBIC-190354/63/2021-TO(TRU-I)-CBEC]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: -The principal notification No. 11/2017 - Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 702(E), dated the 28th June, 2017 and was last amended by Notification No. 02/2021- Union Territory Tax (Rate), the 2nd June, 2021 *vide* number G.S.R. 379(E), dated the 2nd June, 2021.