

[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. 14/2023- Union Territory Tax (Rate)

New Delhi, the 19<sup>th</sup> October, 2023

GSR.....(E).-In exercise of the powers conferred by sub-section (3) 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, in the Ministry of Finance (Department of Revenue), No.13/2017-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. 704(E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -

(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

(ii) against serial number 5A, in column (2), after the words “Services supplied by the Central Government”, the words and brackets “[excluding the Ministry of Railways (Indian Railways)]” shall be inserted.

2. This notification shall come into force with effect from the 20<sup>th</sup> day of October, 2023.

[F.No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary to the Government of India

Note: -The principal notification no. 13/2017 -Union Territory 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. 704 (E), dated the 28th June, 2017 and was last amended vide notification no. 08/2023 -Union Territory Tax (Rate), dated the 26<sup>th</sup> July, 2023 published in the Gazette of India, Extraordinary, Part II , Section 3 , Sub-section (i) vide number G.S.R. 545(E), dated the 26<sup>th</sup> July, 2023.