

[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. 19/2021- Union Territory Tax (Rate)

New Delhi, the 28<sup>th</sup> December, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) of section 8 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. 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, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”; (v) S. No. 101 and the entries relating thereto shall be omitted;
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(vi) against S. No. 141, for the entry in column (2), the entry “8807” shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2022.

[F. No. CBIC-190354/281/2021-TRU Section-CBEC]

(Rajeev Ranjan)

Under Secretary to the Government of India

Note: - The principal notification 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 and last amended *vide* Notification No. 9/2021- Union Territory Tax (Rate) dated the 30<sup>th</sup> September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 704(E), dated the 30<sup>th</sup> September, 2021.