



## [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. 19/2023-Union Territory Tax (Rate)

New Delhi, the 19th October, 2023

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 7of the Union Territory Goods and Services Tax Act, 2017 (14of 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. 4/2017-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. 713(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

"Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority."

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]

Vikram Wanere Under Secretary

**Note**: - The principal notification No. 4/2017-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. 713(E), dated the 28<sup>th</sup>June, 2017 and was last amended by notification No. 14/2022-Union Territory Tax (Rate), dated the 30<sup>th</sup> December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 924 (E), dated the 30<sup>th</sup> December, 2022.