

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA,  
EXTRAORDINARY]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

**Notification No. 20/2023- Union Territory Tax (Rate)**

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

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 21 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. **5/2017**-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. 714(E), dated the 28<sup>th</sup> June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S. No. and the entries shall be inserted, namely: -

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film;  Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

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.5/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 714(E)., dated the 28<sup>th</sup> day of June, 2017, and was last amended by notification No. 9/2022 – Union Territory Tax (Rate), dated the 13<sup>th</sup> July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 561(E)., dated the 13<sup>th</sup> July, 2022.