

**NOTIFICATION NO. 1/2017-UNION TERRITORY TAX (RATE),
DATE 28-6-2017 [UPDATED]**

As Amended By, Notification No. 18/2017-Union Territory Tax (Rate), Dated 30-6-2017, Corrigendum GSR 759(E), Dated 30-6-2017, Corrigendum GSR 869(E), dated 12-7-2017, Corrigendum GSR 960(E), Dated 27-7-2017, Notification No. 19/2017-Union Territory Tax (Rate), Dated 18-8-2017, Notification No. 27/2017-Union Territory Tax (Rate), Dated 22-9-2017, Notification No. 34/2017-Union Territory Tax (Rate), Dated 13-10-2017, Notification No. 41/2017-Union Territory Tax (Rate), Dated 14-11-2017, Notification No. 6/2018-Union Territory Tax (Rate), Dated 25-1-2018, Notification No. 18/2018-Union Territory Tax (Rate), Dated 26-7-2018, Notification No. 24/2018-Union Territory Tax (Rate), Dated 31-12-2018, Notification No. 8/2019-Union Territory Tax (Rate), Dated 29-3-2019, Notification No. 12/2019-Union Territory Tax (Rate), Dated 31-7-2019, Notification No. 14/2019-Union Territory Tax (Rate), Dated 30-9-2019, Notification No. 27/2019-Union Territory Tax (Rate), Dated 30-12-2019, Notification No. 1/2020 - Union Territory Tax (Rate) [F.No.354/18/2019-TRU], Dated 21-2-2020, Notification No. 3/2020-Union Territory Tax (Rate) [F.No.354/34/2020-TRU], Dated 25-3-2020, Notification No. 1/2021-Union Territory Tax (Rate) [F.No.354/53/2021], Dated 2-6-2021, Notification No. 1/2021-Union Territory Tax (Rate), Dated 2-6-2021, Notification No. 8/2021-Union Territory Tax (Rate) [G.S.R. 703(e)/f. No. 190354/206/2021-TRU], Dated 30-9-2021, Notification No. 13/2021-Union Territory Tax (Rate) [F. NO. 354/207/2021-TRU], Dated 27-10-2021, Notification No. 14/2021-Union Territory Tax (Rate) [F. No. 190354/206/2021-TRU], Dated 18-11-2021, Notification No. 18/2021-Union Territory Tax (Rate) [F.No. CBIC-190354/281/2021-TRU Section-CBEC], Dated 28-12-2021, Notification No. 21/2021-Union Territory Tax (Rate) [F.No. 354/79/2021-TRU], Dated 31-12-2021, Notification No. 1/2022-Union Territory Tax (Rate), Dated 31-3-2022, Notification No. 6/2022-Union Territory Tax (Rate), Dated 13-7-2022, Notification No. 12/2022-Union Territory Tax (Rate), Dated 30-12-2022, Notification No. 3/2023-Union Territory Tax (Rate), Dated 28-2-2023, Notification No. 9/2023-Union Territory Tax (Rate), Dated 26-7-2023, Notification No. 11/2023-Union Territory Tax (Rate), Dated 29-9-2023, Notification No. 17/2023-Union Territory Tax (Rate), Dated 19-10-2023, Notification No. 1/2024-Union Territory Tax (Rate), Dated 3-1-2024, Notification No. 2/2024-Union Territory Tax (Rate), Dated 12-7-2024, Notification No. 05/2024-Union Territory Tax (Rate), Dated 08-10-2024 and Notification No. 01/2025-Union Territory Tax (Rate), Dated 16-1-2025]

In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) ¹[read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017)], the Central Government, on the recommendations of the Council, hereby notifies the rate of the Union territory tax of—

- (i) 2.5 per cent in respect of goods specified in Schedule I,
- (ii) 6 per cent in respect of goods specified in Schedule II,
- (iii) 9 per cent in respect of goods specified in Schedule III,
- (iv) 14 per cent in respect of goods specified in Schedule IV,
- (v) 1.5 per cent in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent in respect of goods specified in Schedule VI

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in

¹ Inserted by Notification No. 24/2018-Union Territory Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.

column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

SCHEDULE I - 2.5%

[See Schedule I given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

SCHEDULE II - 6%

[See Schedule II given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

SCHEDULE III - 9%

[See Schedule III given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

SCHEDULE IV - 14%

[See Schedule IV given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

SCHEDULE V - 1.5%

[See Schedule V given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

SCHEDULE VI - 0.125%

[See Schedule VI given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

SCHEDULE VII - 0.75%

[See Schedule VI given in Notification No. 1/2017- Central Tax (Rate), dated 28-6-2017]

Explanation. —For the purposes of this Schedule, —

- (i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
- ²[(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.
- (iii) "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2 Substituted vide Notification No. 01/2025- Union Territory Tax (Rate) dated 16-01-2025 before it was read as;

[(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.

[Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.]

2. This notification shall come into force with effect from the 1st day of July 2017.

³[ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name, —

- (a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the jurisdictional commissioner of Central tax or jurisdictional officer of Union Territory Tax, as the case may be that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in *Explanation (ii)(a)*; and
- (b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in *Explanation (ii)(a)* printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily:]

⁴[Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional officer of Union Territory tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in *Explanation (ii)(a)*; and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.]

³ Inserted by Notification No. 27/2017-Union Territory Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

⁴ Inserted by Notification No. 34/2017-Union Territory Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.