

**NOTIFICATION NO. 2/2017-UNION TERRITORY TAX (RATE),
DATED 28-6-2017 [UPDATED]**

[Superseded by Notification No.10/2025-Union Territory Tax (Rate), dated 17-9-2025]

[As Amended by, Corrigendum GSR 870(e), dated 12-7-2017, Corrigendum GSR 961(e), Dated 27-7-2017, Notification No. 28/2017-Union Territory Tax (Rate), Dated 22-9-2017, Notification No. 35/2017-Union Territory Tax (Rate), Dated 13-10-2017, Notification No. 42/2017-Union Territory Tax (Rate), Dated 14-11-2017, Notification No. 7/2018-Union Territory Tax (Rate), Dated 25-1-2018, Notification No. 19/2018-Union Territory Tax (Rate), Dated 26-7-2018, Notification No. 25/2018-Union Territory Tax (Rate), Dated 31-12-2018, Notification No. 15/2019-Union Territory Tax (Rate), Dated 30-9-2019, Notification No. 9/2021-Union Territory Tax (Rate), Dated 30-9-2021, Notification No. 19/2021-Union Territory Tax (Rate), Dated 28-12-2021, Notification No. 7/2022-Union Territory Tax (Rate), Dated 13-7-2022, Notification No. 13/2022-Union Territory Tax (Rate), Dated 30-12-2022, Notification No. 4/2023-Union Territory Tax (Rate), Dated 28-2-2023, Notification No. 18/2023-Union Territory Tax (Rate), Dated 19-10-2023, Notification No. 3/2024-Union Territory Tax (Rate), Dated 12-7-2024 and Notification No. 2/2025-Union Territory Tax (Rate), Dated 16-1-2025]

In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, 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 Schedule, from the whole of the Union territory tax as leviable thereon under section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017).

SCHEDULE

[See Schedule given in Notification No. 2/2017- 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.

¹[(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.]

1 Substituted vide Notification No. 02/2025- 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 clauses (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'."

- (iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-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 said Customs Tariff Act, 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[(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:
- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,
- with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a local authority.]

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

³[ANNEXURE I

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

- (a) The person undertaking packing of such goods in unit containers which bears 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 bear 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.]

ANNEXURE II

List of indigenous handmade musical instruments	
1.	Bulbul Tarang

2 Inserted by Notification No. 35/2017-Union Territory Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

3 Annexures I and II inserted by Notification No. 28/2017-Union Territory Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

4 Inserted by Notification No. 35/2017-Union Territory Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

2.	Dotar, Dotor, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyantra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala (violin type)

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36.	Pena or Bana
37.	Pulluvan veena - one stringed violin
38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box
64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani

70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla
90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala/tabla/chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands

104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks
116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak
119.	Tasha - type of kettledrum
120.	Urume
121.	Jaltarang Chimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.]