



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

GST & Indirect Taxes Committee



NOTIFICATION NO. 2/2019-UNION TERRITORY TAX [F.NO.354/25/2019-TRU], DATED 7-3-2019

[AS AMENDED BY NOTIFICATION NO. 1/2022-UNION TERRITORY TAX, DATED 31-3-2022 AND
NOTIFICATION NO. 3/2022-UNION TERRITORY TAX, DATED 13-7-2022]
[AS CORRECTED BY CORRIGENDUM F.NO. 354/25/2019-TRU, DATED 29-3-2019]

In exercise of the powers conferred by clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the "said Act"), the Central Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely, -

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and 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 Table;
- ¹(c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- ²(d) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

TABLE

Sl.No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Icecream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes
³ 4.	6815	⁴ [Fly ash bricks; Fly ash aggregates; Fly ash blocks]
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles]

2. This notification shall come into force on the 1st day of April, 2019.

¹ Corrected vide Corrigendum dated 29-03-2019 before it was read as "(iii)"

² Corrected vide Corrigendum dated 29-03-2019 before it was read as "(iv)"

³ Inserted by Notification No. 1/2022-Union Territory Tax (Rate), Dated 31-3-2022, w.e.f. 1-4-2022.

⁴ Substituted for "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks" by Notification No. 3/2022-Union Territory Tax, dated 13-7-2022, w.e.f. 18-7-2022.