



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

GST & Indirect Taxes Committee



NOTIFICATION NO. 39/2017-UNION TERRITORY TAX (RATE), DATED 18-10-2017

[AS AMENDED BY NOTIFICATION NO. 11/2021-UNION TERRITORY TAX (RATE), DATED 30-9-2021 AND NOTIFICATION NO. 03/2025-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), the Central Government, on the recommendations of the Council, hereby notifies the Union territory tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

TABLE

Sl.No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	¹ [(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government. (b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government ² [(c) food inputs for (a) above.]	When the supplier of such ³ [goods] produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned to the effect that such ⁴ [goods] have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, or jurisdictional officer of the Union Territory Tax, as the case may be, may allow in this regard.

1 Substituted by Notification No. 11/2021-Union Territory Tax (Rate), Dated 30-9-2021, w.e.f. 1-10-2021. Prior to its substitution entry (a), read as under:

"Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government."

² Inserted by Notification No. 03/2025-Union Territory Tax (Rate), Dated 16-1-2025, w.e.f. 16-1-2025.

³ Substituted for "food preparations" by Notification No. 11/2021-Union Territory Tax (Rate), Dated 30-9-2021, w.e.f. 1-10-2021.

⁴ Substituted for "food preparations" by Notification No. 11/2021-Union Territory Tax (Rate), Dated 30-9-2021, w.e.f. 1-10-2021.

Explanation. —

- (1) In this notification, "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).
- (2) 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.