



**NOTIFICATION NO. 9/2024- UNION TERRITORY TAX (RATE) [G.S.R. 624(E)/F. NO. 190354/149/2024-TO(TRU-II) – PART-I CBEC], DATED 8-10-2024**

[AS CORRECTED BY CORRIGENDUM NO. G.S.R. 653(E) [F. NO. 190354/149/2024-TO (TRU-II)-PART-I CBEC], DATED 22-10-2024]

In exercise of the powers conferred by sub-section (3) 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 makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 704(E), dated the 28th June, 2017, namely: -

**1.** In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5AB	Service by way of renting of <sup>1</sup> [ <i>any immovable property</i> ] other than residential dwelling.	Any unregistered person	Any registered person."

**2.** This notification shall come into force with effect from the 10th day of October, 2024.

<sup>1</sup> As Corrected by Corrigendum No. G.S.R. 652(E) [F. No. 190354/149/2024-To (TRU-II)-Part-I CBEC] dated 22-10-2024, w.e.f. 23-10-2024.