

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 07/2024- Union Territory Tax (Rate)

New Delhi, the 8th October, 2024

G.S.R....(E).-In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clause (iv), clause (v) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017-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. 702(E), dated the 28th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to clause (iv) of paragraph 4 relating to Explanation].”.

(ii) in column (3), in item (vii), after the brackets and figures “(iva),” the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10<sup>th</sup> day of October, 2024.

[F.No. 190354/149/2024-TO(TRU-II) – Part-I CBEC]

(Dilmil Singh Soach)  
Under Secretary to the Government of India

Note: - The principal notification number 11/2017 -Union Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended vide notification number 12/2023-Union Tax

**Notification No. 07/2024-Union Territory Tax (Rate), dated 08-10-2024**

(Rate), dated the 19th October, 2023 published in the Gazette of India, Extraordinary, Part II , Section 3 , Sub-section (i) vide number G.S.R. 761(E), dated the 19th October, 2023.