



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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 01/2026-Union Territory Tax (Rate)

New Delhi, the 30<sup>th</sup> April, 2026

G.S.R (E). – 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) and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017(12 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, Ministry of Finance (Department of Revenue), No. 9/2025- Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 646(E), dated the 17<sup>th</sup> September, 2025, namely —

In the said notification, -

(a) in Schedule I – 2.5 %,

- (i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;
- (ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III - 20%,

- (i) against S. No. 2, for the entry in column (2), the entry “2202 91 00, 2202 99 91, 2202 99 99” shall be substituted;
- (ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted;

2. This notification shall come into force from 1<sup>st</sup> May, 2026.

[F. No. 190341/139/2026-TRU]

(Dheeraj Sharma)

Under Secretary

Note: The principal notification No. 09/2025-Union Territory Tax (Rate), dated the 17<sup>th</sup> September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R.646(E), dated the 17th September, 2025 and was last amended *vide* Notification No. 19/2025- Union Territory Tax (Rate) dated the 31st December, 2025 *vide* G.S.R. 948(E), dated the 31st December, 2025.