



[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. 03/2025- Union Territory Tax (Rate)

New Delhi, the 16th January, 2025

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.39/2017-Union territory Tax (Rate), dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1312(E), dated the 18th October, 2017, namely:-

In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols "(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government", the words and symbols, "(c) food inputs for (a) above." shall be inserted.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

(Amreeta Titus)
Deputy Secretary

Note: - The principal notification No. 39/2017- Union Territory Tax (Rate), dated the 18th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1312(E), dated the 18th October, 2017 and was last amended vide notification No. 11/2021 – Union Territory Tax (Rate), dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 706(E), dated the 30th September, 2021.