

NOTIFICATION

New Delhi, the 30th September, 2020

No. 04/2020 – Union Territory Tax (Rate)

G.S.R. 606(E).—In exercise of the powers conferred by sub-section (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) 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 and section 148 of the Central Goods and Services Tax Act, 2017 (12 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- 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. 703(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, -

- (i) against serial number 19A, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;
- (ii) against serial number 19B, in the entry in column (5), for the figures “2020”, the figures “2021” shall be substituted;

2. This notification shall come into force with effect from the 1st day of October, 2020.

[F. No.354/123/2020 -TRU]

PRAMOD KUMAR, Director

Note: The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 – Union Territory Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 703 (E), dated the 28th June, 2017 and was last amended by notification No. 28/2019 - Union Territory Tax (Rate), dated the 31st December, 2019 *vide* number G.S.R. 974(E), dated the 31st December, 2019.