

**NOTIFICATION**

New Delhi, the 25th January, 2018

**No. 9/2018-Union Territory Tax (Rate)**

**G.S.R. 91(E).**—In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 8 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Union Territory Tax (Rate), dated the 14<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1401(E), dated the 14<sup>th</sup> November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“**Explanation 2.** - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017.”.

[F. No. 354/1/2018-TRU]

RUCHI BISHT, Under Secy.

**Note :** The principal notification No. 45/2017-Union Territory Tax (Rate), dated the 14<sup>th</sup> November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1401(E), dated the 14<sup>th</sup> November, 2017.

**अधिसूचना**

नई दिल्ली, 25 जनवरी, 2018

**सं. 5/2017-सीमा शुल्क**

**सा.का.नि. 92(अ).**—सीमा शुल्क अधिनियम, 1962 (1962 का 52) की धारा 25 की उप धारा (1) और सीमा शुल्क टैरिफ अधिनियम, 1975 (1975 का 51) की धारा 3 की उप धारा (12) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 50/2017-सीमा शुल्क, दिनांक 30 जून, 2017, जिसे सा.का.नि. 785 (अ) दिनांक 30 जून, 2017 के तहत भारत के राजपत्र, असाधारण के भाग-II, खंड 3, उप-खंड (i) में प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, यथा:-

उक्त अधिसूचना में, सारणी में, -