

नोट: प्रधान अधिसूचना संख्या 1/2017-संघ राज्य कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 710 (अ) दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खण्ड 3 उप-खण्ड (i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 14/2019-संघ राज्य कर (दर), दिनांक 30 सितम्बर, 2019, जिसे सा.का.नि. 711(अ), दिनांक 30 सितम्बर, 2019 के तहत भारत के राजपत्र, असाधारण, के भाग II, खण्ड 3 उप-खण्ड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 30th December, 2019

No. 27/2019-Union Territory Tax (Rate)

G.S.R. 963(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 in the Ministry of Finance (Department of Revenue), No.1/2017-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. 710(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II - 6%, serial numbers 80AA and 171A and the entries relating thereto shall be omitted;
- (b) in Schedule III - 9%, after serial number 163A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers”.

2. This notification shall come into force on the 1st day of January, 2020.

[F. No. 354/201/2019-TRU]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.1/2017-Union Territory 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. 710(E), dated the 28th June, 2017 and was last amended by notification No. 14/2019-Union territory Tax (Rate) dated the 30th September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 711(E), dated the 30th September, 2019.