

[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. 10/2023-Union Territory Tax (Rate)

New Delhi, the 26th July, 2023

G.S.R. (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), the Central Government, on the recommendations of the Council, on being satisfied that it is necessary in public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.26/2018-Union Territory Tax (Rate), dated the 31st December, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1269 (E), dated the 31st December, 2018, namely: -

In the said notification, -

(A) in the opening paragraph, for the phrase “paragraph 4.41”, the phrase “paragraph 4.40”, shall be substituted;

(B) in the Explanation, -

(i) for clause (a), the following clause shall be substituted, namely: —

“(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 1/2023 dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 1565 (E). dated the 31st March, 2023;”

(ii) for clause (b), the following clause shall be substituted, namely: —

“(b) “Handbook of Procedures” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 01/2023 dated the 1st April, 2023, Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1st April, 2023;”

2. This notification shall come into force on the 27th July, 2023.

[F. No. 190354/133/2023-TRU]

(Nitish Karnatak)
Under Secretary to the Government of India

Note: - The principal notification No. 26/2018 – Union Territory Tax (Rate), dated the 31st December, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1269(E), dated the 31st December, 2018 and was last amended by notification No. 17/2019 – Union Territory Tax (Rate), dated the 30th September, 2019 vide published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 720(E), dated the 30th September, 2019 .