[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 23/2019- Union Territory Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R.....(E).- In exercise of the powers conferred by section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with section 148 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 amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.4/2018-Union Territory Tax (Rate), dated the 25th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 78(E), dated the 25th January, 2018, namely:-

After paragraph, the following explanation shall be inserted, namely: -

"Explanation.-
Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.".

2. This notification shall come into force with effect from the 1st day of October, 2019.

[F. No. 354/136/2019- TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 4/2018 - Union Territory Tax (Rate), dated the 25th January, 2018, *vide* number G.S.R. 78 (E), dated the 25th January, 2018.