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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
Notification No. 19/2018- Union Territory Tax (Rate)

New Delhi, the 26th July, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-sections (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, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017- 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. 711 (E), dated the 28th June, 2017, namely:-

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In the said notification, -

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "92 A | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass"; |

(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "93 B | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom sticks"; |

(iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

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| "102A | 2306 | De-oiled rice bran<br><br>Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018"; |

(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

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| "114A | 44 or 68 | Deities made of stone, marble or wood |
| 114B | 46 | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope"; |

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

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| "117 | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India"; |

(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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|---|---|---|
| "132A | 53 | Coir pith compost other than those put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"; |

(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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|---|---|---|
| "146A | 9619 00 10 or 9619 00 20 | Sanitary towels (pads) or sanitary napkins; tampons"; |

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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|---|---|---|
| "152 | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71)". |

2. This notification shall come into force on the 27th July, 2018.

[F.No.354/255/2018-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017- 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. 711(E), dated the 28th June, 2017and last amended by Notification No. 7/2018 Union Territory Tax(Rate) dated 25th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 89 (E), dated the, 25th January, 2018.