[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. 47/2017- Union Territory Tax (Rate)

New Delhi, the 14th November, 2017

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 being satisfied that it is necessary in the public interest so to do, 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.12/2017- 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. 703(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

"Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.";

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts for the time being in force	Nil	Nil".

2. This notification shall come into force with effect from 15th of November, 2017.

[F. No.354/173/2017 -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. 12/2017 - Union Territory Tax (Rate), dated the 28thJune, 2017, *vide* number G.S.R. 703 (E), dated the 28th June, 2017 and was last amended by notification No.32/2017 - Union Territory Tax (Rate) dated the 13th October, 2017 *vide* number G.S.R. 1280(E). dated the 13th October, 2017.