[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.1/2018- Union Territory Tax

New Delhi, the 1st January, 2018

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 21 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, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648 (E), dated the 27th June, 2017, namely:-

In the said notification, in the opening paragraph, -

(a) in clause (i), for the words "one per cent.", the words "half per cent." shall be substituted;

(b) in clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be substituted.

[F. No. 354/320/2017- TRU]

(Ruchi Bisht)
Under Secretary to Government of India

Note: - The principal notification No.2/2017- Union Territory Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648(E), dated the 27th June, 2017 and last amended by Notification No. 16/2017- Union Territory Tax, dated 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1292 (E), dated the 13th October, 2017.