[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. 11/2019 – Union Territory Tax (Rate)

New Delhi, the 29th June, 2019

G.S.R.....(E).— In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable union territory tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Central Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

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

[F. No. 354/90/2019-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

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