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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 14/2019- Union territory Tax (Rate)

New Delhi, the 30th September, 2019

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and sub-section (5) of section 15 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.1/2017-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. 710(E), dated the 28th June, 2017, namely:-

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In the said notification, -

A. in Schedule I – 2.5%, -

(i) S. No. 33A and the entries relating thereto shall be omitted;

(ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -

"iii. Marine Fuel 0.5% (FO)";

(iii) against S. No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;

(iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"234C	8509	Wet grinder consisting of stone as grinder";

(v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

(i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

"80AA	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods";

(ii) S. No. 201A and the entries relating thereto shall be omitted;

(iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

"205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing";

(iv) against S. No. 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted;

C. in Schedule III - 9%, -

(i). against S. No. 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be inserted;

(ii). against S. No. 108, in column (3), after the words "other closures, of plastics", the brackets, words, letters and figures "(except the items covered in Sl. No. 80AA in Schedule II]), shall be inserted;

(iii). in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely: -

(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;

(iv). S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%, -

(i). after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

"12A.	22029990	Caffeinated Beverages";

E. in Schedule V – 1.5%, -

(i) S. No. 3 and the entries relating thereto shall be omitted;
(ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.125%, -

(i) in S. No. 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be substituted;

(ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport", shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

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

[F.No.354/131/2019-TRU]

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

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Note: - The principal notification No.1/2017- 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. 710(E), dated the 28th June, 2017 and last amended by Notification No. 13/2019-Union territory Tax (Rate) dated 31st July, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 544 (E), dated the 31st July, 2019.