[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. 18/2019- 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, sub-section (1) of section 8, clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein after referred to as the "said Act"), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.02/2019-Union Territory Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 191(E), dated the 7th March, 2019, namely:-

In the said notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water";

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

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

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

Note: - The principal notification No.2/2019- Union Territory Tax (Rate), dated the 7th March, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 191(E), dated the 7th March, 2019 and last amended by Notification No. 9/2019- Union Territory Tax(Rate) dated 29th March, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 269(E), dated the 29th March, 2019.