[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. 16/2018-Union Territory Tax (Rate)

New Delhi, the 26th July, 2018

G.S.R.....(E).- In exercise of the powers conferred by clause (i) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (2) of section 7 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.14/2017- 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. 705(E), dated the 28th June, 2017, namely:-

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In the said notification, in the first paragraph,-

(i) after the words "State Government" the words "or Union territory" shall be inserted;

(ii) after the words "Constitution" the words "or to a Municipality under article 243W of the Constitution" shall be inserted.

2. This notification shall come into force with effect from 27th of July, 2018.

[F. No.354/13/2018 -TRU]

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

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 14/2017 – Union Territory Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 705 (E), dated the 28th June, 2017.