[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. 1/2020- Union territory Tax (Rate)

New Delhi, the 21st February, 2020

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:-

In the said notification, -

(a) in Schedule II - 6%, S. No. 242 and the entries relating thereto shall be omitted;

(b) in Schedule IV – 14%, for S. No. 228 and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

"228.	Any chapter	Lottery".

2. This notification shall come into force on the 1st day of March, 2020.

[F.No.354/18/2019-TRU]

(Pramod Kumar)
Director to the Government of India

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. 27/2019-Union territory Tax (Rate) dated 30th December, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 963 (E), dated the 30th December, 2019.