G.S.R......(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.12/2017- 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. 703 (E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, -

(a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

(b) after serial number 9A and the entries relating thereto, the following shall be inserted namely: -

<table>
<thead>
<tr>
<th>(1)</th>
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<tbody>
<tr>
<td>“9AA Chapter 99</td>
<td>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.</td>
<td>Nil</td>
<td>Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”;</td>
<td></td>
</tr>
</tbody>
</table>
(c) against serial number 14, in the entry in column (3), after the word ‘below’, the words ‘or equal to’ shall be inserted;

(d) against serial number 19A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(e) against serial number 19B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

(f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely: -

<table>
<thead>
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</table>
| “24B | Heading 9967 or 9985 | Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea. | Nil | Nil”;

(g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

<table>
<thead>
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<th>(5)</th>
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</thead>
</table>
| “29B | Heading 9971 or 9991 | Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force. | Nil | Nil”;

(h) against serial number 35, in the entry in column (3), after the entry (q), the entry “(r) Bangla Shasya Bima” shall be inserted;

(i) against serial number 45, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely, –

“such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)”;

(j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely: -
2. This notification shall come into force with effect from the 1st day of October, 2019.

[F. No.354/136/2019 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: - The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Union Territory Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 703 (E), dated the 28th June, 2017 and was last amended by notification No. 13/2019 - Union Territory Tax (Rate), dated the 31st July, 2019 vide number G.S.R. 544(E), dated the 31st July, 2019.