GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 20/2021-Union Territory Tax (Rate)

New Delhi, the 28th December, 2021

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 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. 21/2018- Union Territory Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703(E), dated the 26th July, 2018, namely :-

In the said notification, in the TABLE, -

(i) against S. No. 4, for the entry in column (2), the entry “4414” shall be substituted;
(ii) against S. No. 29, for the entry in column (2), the entry “7419 80” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

[F. No. CBIC-190354/281/2021-TRU Section-CBEC]

(Rajeev Ranjan)
Under Secretary to the Government of India