

[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. 02/2022-Union Territory Tax

New Delhi, the 31<sup>st</sup> March, 2022

G.S.R (E).- In exercise of the powers conferred under the sub-section (1) and sub-section(2) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with section 21 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.02/2017-Union Territory Tax, dated the 27<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648(E)., dated the 27<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“4.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles”.

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F.No.190354/56/2022-TRU]

(Vikram Vijay Wanere)  
Under Secretary to the Government of India

Note: - The principal notification No.02/2017-Union Territory Tax, dated the 27<sup>th</sup> June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648(E), dated the 27<sup>th</sup> June, 2017, and was last amended by notification No. 01/2018 – Union Territory Tax, dated the 1<sup>st</sup> January, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 03(E), dated the 1<sup>st</sup> January, 2018.