

**[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. 01/2024- Union Territory Tax**

New Delhi, dated the 10th July, 2024

G.S.R....(E).—In exercise of the powers conferred by sub-section (1) of section 22 read with section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of the 2017) and sub-section (1) of section 52 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. 12/2018-Union Territory Tax, dated the 28th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28th September, 2018, namely:-

In the said notification, for the words “half per cent.”, the figure and word “0.25 per cent.” shall be substituted.

2. This notification shall come into force from the date of its publication in official gazette.

[F.No.CBIC-20006/21/2024-GST]

(Raghavendra Pal Singh)
Director

Note: - The principal Notification No. 12/2018-Union Territory Tax, dated the 28th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 940(E), dated the 28th September, 2018.