

NOTIFICATION

New Delhi, the 17th September, 2025

No. 11/2025- Union Territory Tax (Rate)

G.S.R. 649(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, 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. 3/2017- 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. 712(E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, against S. No. 1, for the entry under column (4), the entry “9%” shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

[F. No. CBIC-190341/188/2025-TRU]

DHEERAJ SHARMA, Under Secy.

Note: -The principal notification No. 3/2017- Union Territory Tax (Rate), dated the 28th day of June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 712(E), dated the 28th day of June, 2017 and last amended by notification No. 08/2022- Union Territory Tax (Rate), dated the 13th July, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 558(E), dated the 13th July, 2022.