

UNION TERRITORY TAX(RATE)

NOTIFICATION NO. -24/2018

DATE – 31ST DECEMBER 2018

Seeks to further amend notification No. 1/2017-Union Territory Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.

CBIC has made amendments in the Notification No.1/2017-Union territory Tax (Rate), dated the 28th June, 2017.

In the said notification, -

(a) in the opening paragraph, after the brackets, words and figures “(14 of 2017)”, the words, brackets and figures “read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017)”, shall be inserted;

(b) in Schedule I - 2.5%, -

(i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;

For more details, please follow- <http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-24-2018-utgst-rate-english.pdf;jsessionid=C409C8DA5EDB4FFE078AD44288ED8829>