

UNION TERRITORY TAX(RATE)

NOTIFICATION NO. -27/2018

DATE – 31ST DECEMBER 2018

**Seeks to amend notification No. 11/2017- Union Territory Tax (Rate) so as to notify UTGST rates of various services as recommended by Goods and Services Tax Council in its 31st meeting held on 22.12.2018.**

CBIC has made amendments in the No.11/2017- Union Territory Tax (Rate), dated the 28th June, 2017.

In the said notification,-

(i) in the Table, -

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;

For more details, please follow - <http://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-27-2018-utgst-rate-english.pdf;jsessionid=B498D3531CD2B8C52B0061893BD2906C>