

## **Notification No. 10/2021- Union Territory Tax (Rate)**

**Seeks to amend notification No. 4/2017- Union territory Tax (Rate)**

**Dated - 30th September, 2021**

CBIC notifies essential oils other than those of citrus fruit as goods on which UTGST is payable under Reverse Charge Mechanism (RCM) with effect from 1<sup>st</sup> October, 2021.

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-10-2021-utgst-rate.pdf;jsessionid=58AB63B37670006C3EA856D48F432F1E>