

Seeks to amend notification No. 1/2017-Integrated Tax (Rate) to prescribe change in IGST rate of goods.

Notification No: 3/2020-UTR

Classification: Rates

Date: 25-03-2020

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- 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. 710(E), dated the 28th June, 2017, namely:-

In the said notification, -

a. **in Schedule I – 2.5%**, serial number 187 and the entries relating thereto shall be omitted;

b. **in Schedule II - 6%,-**

i. after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

“75A.	3605 00 10	All goods”;
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ii. **serial numbers 202 and 203** and the entries relating thereto shall be omitted;

c. **in Schedule III - 9%,-**

i. serial number 73 and the entries relating thereto shall be omitted;

ii. in serial number 379, for the entry in column (3), the entry “All goods” shall be substituted;

2. This notification shall come into force on the 1st day of April, 2020.

Note: - The principal notification No.1/2017-Union territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710(E), dated the 28th June, 2017 and was last amended by notification No. 01/2020- Union territory Tax(Rate), dated the 21st February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number **GSR 136(E)**, dated the 21st February, 2020.