

Seeks to amend notification No 2/2017- Union territory Tax (Rate) dated 28.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants

Notification No: 15/2019-UTR

Classification: Exemption

Date: 30-09-2019

G.S.R. (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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-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. 711(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

- i. after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“57A	0813	Tamarind dried”;
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- ii. after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“114C	46	Plates and cups made up of all kinds of leaves/ flowers/bark”;
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2. This notification shall come into force on the 1st October, 2019.

Note: - The principal [notification No.2/2017- 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. 711(E), dated the 28th June, 2017 and last amended by [Notification No. 25/2018- Union territory Tax \(Rate\)](#) dated 31st December, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1268 (E), dated the 31st December, 2018.