

Seeks to amend Notification No.2/2017-UTGST (Rate).**Notification No: 7/2018-UTR****Classification: Others****Date: 25-01-2018**

G.S.R. (E).- In exercise of the powers conferred by sub-sections (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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.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, -

1. in the Schedule,

- i. in S. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted;
- ii. for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake”;

- iii. against S. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted’;
- iv. in S. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added;
- v. in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;
- vi. after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“151	Any chapter	“Parts for manufacture of hearing aids”;
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Note: - The principal **notification 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 and last amended by Notification No. 45/2017 Union Territory Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1398 (E), dated the, 14th November, 2017.