

amend notification No. 1/2017- Union Territory Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.

Notification No: 1/2021-UTR Classification: Rates Date: 02-06-2021

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%, against S. No. 259A, for the entry in column (2), the entry "9503" shall be substituted;
- (b) after **Schedule I**, in the List 1, after serial number 230 and the entries relating thereto, the following shall be inserted, namely-

"(231). Diethylcarbamazine".

2. This notification shall come into force on the 2 nd day of June, 2021.

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. 03/2020-Union territory Tax(Rate), dated the 25th March, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 218(E),dated the 25th March, 2020.