

Amend notification No. 2/2017- Union territory Tax (Rate)**Notification No: 09/2021-UTR****Classification: Rates****Date: 30-09-2021**

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, 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 28thJune, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 711(E), dated the **28thJune, 2017**, namely:-

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely: -

“86.	1209	Seeds, fruit and spores, of a kind used for sowing <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”;
------	------	--

2. This notification shall come into force on the 1st day of October, 2021.

Note: - The principal [notification No.2/2017-Union territory Tax \(Rate\), dated the 28thJune, 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 28thJune, 2017, and was last amended vide [notification No. 15/2019-Union territory Tax \(Rate\) dated the 30thSeptember, 2019](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 714(E), **dated the 30thSeptember, 2019**.