Seeks to amend notification No. 1/2017-Union Territory Tax (Rate)

Notification No: 01/2022-UTR **Classification: Others** **Date: 31-03-2022**

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), 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 numbers 225B,226, 227, 228 and the entries relating thereto shall be omitted;

b. in **Schedule II – 6%,** after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1st day of April, 2022.

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. 21/2021 – Union Territory Tax (Rate), dated the 31st December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 922(E), dated the 31st December, 2021.