NOTIFICATION NO. 11/2017-UNION TERRITORY TAX (RATE), DATED 28-6-2017 [UPDATED]

[As Amended By Corrigendum GSR 806(E), Dated 30-6-2017, Notification No. 20/2017-Union Territory Tax (Rate), Dated 22-8-2017, Notification No. 24/2017-Union Territory Tax (Rate), Dated 21-9-2017, Notification No. 31/2017-Union Territory Tax (Rate), Dated 13-10-2017, Notification No. 46/2017-Union Territory Tax (Rate), Dated 14-11-2017, Notification No. 1/2018-Union Territory Tax (Rate), Dated 25-1-2018, Notification No. 13/2018-Union Territory Tax (Rate), Dated 26-7-2018, Notification No. 17/2018-Union Territory Tax (Rate), Dated 26-7-2018, Notification No. 27/2018-Union Territory Tax (Rate), Dated 31-12-2018, Notification No. 30/2018-Union Territory Tax (Rate), Dated 31-12-2018, Notification No. 3/2019-Union Territory Tax (Rate), Dated 29-3-2019, Corrigendum GSR 328(E), Dated 25-4-2019, Notification No. 10/2019-Union Territory Tax (Rate), Dated 10-5-2019, Corrigendum GSR 613(e), Dated 30-8-2019, Notification No. 20/2019-Union Territory Tax (Rate), Dated 30-9-2019, Notification No. 26/2019-Union Territory Tax (Rate), Dated 22-11-2019, Notification No. 2/2020 - Union Territory Tax (Rate) [F.No.354/32/2020-TRU], Dated 26-3-2020, Notification No. 2/2021 - Union Territory Tax (Rate) [F.No.354/53/2021-TRU], Dated 2-6-2021, Notification No. 4/2021 - Union Territory Tax (Rate) [F.No. CBIC-190354/63/2021-To(TRU-I)-CBEC], Dated 14-6-2021, Notification No. 4/2021 - Union Territory Tax (Rate), Dated 14-6-2021, Notification No. 6/2021 - Union Territory Tax (Rate), Dated 30-9-2021, Notification No. 15/2021 - Union Territory Tax (Rate), Dated 18-11-2021, Notification No. 22/2021 - Union Territory Tax (Rate), Dated 31-12-2021, Notification No. 3/2022- Union Territory Tax (Rate), Dated 13-7-2022, Notification No. 5/2023- Union Territory Tax (Rate), Dated 9-5-2023, Notification No. 6/2023-Union Territory Tax (Rate), Dated 26-7-2023, Notification No. 12/2023-Union Territory Tax (Rate), Dated 1-10-2023, Notification No. 07/2024-Union Territory Tax (Rate), Dated 08-10-2024, Notification No. 05/2025-Union Territory Tax (Rate), Dated 16-1-2025, Notification No. 15/2025-Union Territory Tax (Rate), Dated 17-9-2025, and Notification No. 6/2026-Union Territory Tax (Rate), Dated 27-10-2026]

In exercise of the powers conferred by sub-section (1) [1][, sub-section (3) and sub-section (4)] of section 7, sub-section (1) of section 8 and clause (*iv*) [2][,] clause (*v*) [3][and clause (*xxvii*)] of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with and sub-section (5) of section 15 [4][,] sub-section (1) of section 16 [5][and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the union territory tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:—

TABLE

[See Table Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]

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1 *Inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
2 *Substituted for "and" by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
3 *Inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
4 *Substituted for "and" by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*
5 *Inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

[6][**2.** In case of supply of service specified in column (3), in items (*i*), [7][(*ia*), (*ib*), (*ic*), (*id*), (*ie*) and (*if*)] against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. —For the purposes of this paragraph [8][and paragraph 2A below], "total amount" means the sum total of, —

(*a*) consideration charged for aforesaid service; and

(*b*) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease/sub-lease.]

[9][**2A.** Where a [10][***] person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]

[11][****]

4. *Explanation.*—For the purposes of this notification, —

(*i*) Goods includes capital goods.

(*ii*) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services [12][annexed to Notification No. 11/2017-Central Tax

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6 *Substituted by Notification No. 1/2018-Union Territory Tax (Rate), dated 25-1-2018, w.e.f. 25-1-2018. Prior to its substitution, paragraph 2, as amended by Notification No. 31/2017-Union Territory Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017, read as under:*
'2. In case of supply of service specified in column (3) of the entry at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)] against serial No. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.
Explanation. —For the purposes of paragraph 2, "total amount" means the sum total of, —
(a) Consideration charged for aforesaid service; and
(b) Amount charged for transfer of land or undivided share of land, as the case may be.'

7 *Substituted for "sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi)," by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

8 *Inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

9 *Inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.*

10 *Word "registered" omitted by Notification No. 20/2019-Union Territory Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.*

11 *Omitted by Notification No. 6/2026- Union Territory Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026, prior to its omission, It was read as under "3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government."*

12 *Inserted by Corrigendum GSR 806(E), dated 30-6-2017.*

(Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (*i*), dated 28th June 2017, *vide* number G.S.R. 690(E), dated 28th June, 2017].

(*iii*) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(*iv*) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that, —

(*a*) Credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(*b*) Credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of clause (*v*) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

(*v*) "Information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine-readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(*vi*) "Agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training.

(*vii*) "Agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.

(*viii*)"Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a state law for the time being in force for the purpose of regulating the marketing of agricultural produce.

[13][(*ix*) "Governmental Authority" means an authority or a board or any other body, —

(*i*) Set up by an Act of Parliament or a State Legislature; or

(*ii*) Established by any Government,

with 90 per cent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.

(*x*) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(*i*) Set up by an Act of Parliament or State Legislature; or

(*ii*) Established by any Government,

13 Inserted by Notification No. 31/2017-Union Territory Tax (Rate), dated 13-10-2017, w.e.f. 13-10-2017.

with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]

[14][(*xi*) "Specified organisation" shall mean, —

(*a*) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(*b*) "Committee" or "State Committee" as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(*xii*) "Goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]

[15][(*xiii*) An apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely—(a) part of supply of construction of which has time of supply on or before the 31st March, 2019, (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019;

(*xiv*) The term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(*xv*) The term "project" shall mean a Real Estate Project or a Residential Real Estate Project;

(*xvi*) The term "affordable residential apartment" shall mean, —

(*a*) A residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay Union Territory tax on construction of apartments at the rates as specified for item (*ie*) or (*if*) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, —

(*i*) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;

(*ii*) Gross amount shall be the sum total of: —

A. Consideration charged for the services specified at item (*i*) and (*ic*) in column (3) against Sl. No. 3 in the Table;

B. Amount charged for the transfer of land or undivided share of land, as the case may be, including by way of lease or sub-lease; and

C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.;

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14 Inserted by Notification No. 27/2018-Union Territory Tax (Rate), dated 31-12-2018, w.e.f. 1-1-2019.
15 Inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

(*b*) An apartment being constructed in an ongoing project under any of the schemes specified in sub-item (*b*), sub-item (*c*), sub-item (*d*), sub-item (*da*) and sub-item (*db*) of item (*iv*); sub-item (*b*), sub-item (*c*), sub-item (*d*) and sub-item (*da*) of item (*v*); and sub-item (*c*) of item (*vi*), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay Union Territory tax on construction of apartments at the rates as specified for item (*ie*) or (*if*) against serial number 3 of the Table above, as the case may be.

(*xvii*) The term "promoter" shall have the same meaning as assigned to it in clause (*zk*) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(*xviii*) The term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (*zn*) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(*xix*) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;

(*xx*) The term "ongoing project" shall mean a project which meets all the following conditions, namely: —

(*a*) Commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019: —

(*i*) An architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or

(*ii*) A chartered engineer registered with the Institution of Engineers (India); or

(*iii*) A licensed surveyor of the respective local body of the city or town or village or development or planning authority.

(*b*) Where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (*a*) above that construction of the project has started on or before the 31st of March, 2019;

(*c*) Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st of March, 2019;

(*d*) Apartments being constructed under the project have been, partly or wholly, booked on or before the 31st of March, 2019.

Explanation. —For the purpose of sub-clauses (*a*) and (*b*) above, construction of a project shall be considered to have started on or before the 31st of March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

(*xxi*) "Commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;

(*xxii*) "Development works" means the external development works and internal development works on immovable property;

(xxiii) "External development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;

(*xxiv*) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;

(*xxv*) the term "competent authority" as mentioned in definition of "commencement certificate" and "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(*xxvi*) the term "carpet area" shall have the same meaning assigned to it in clause (*k*) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(*xxvii*) the term "Real Estate Regulatory Authority" shall mean the Authority established under sub-section (1) of section 20 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016) by the Central Government or State Government;

(*xxviii*) "Project which commences on or after 1st April, 2019" shall mean a project other than an ongoing project;

(*xxix*) "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(*xxx*) "Commercial apartment" shall mean an apartment other than a residential apartment;

(*xxxi*) "Floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built;]

[16][(*xxxii*) "Restaurant service" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied;

(*xxxiii*) "Outdoor catering" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature;

(*xxxiv*) "Hotel accommodation" means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation;

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16 Inserted by Notification No. 20/2019-Union Territory Tax (Rate), dated 30-9-2019, w.e.f. 1-10-2019.

[17][****]

[18][(*xxxvi*) "Specified premises", for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;]

[19][Explanation 1.- For the purposes of this clause, 'premises' means a place from where hotel accommodation services are being supplied or are to be supplied.

Explanation 2.- For the purpose of sub-clause (c), the expression 'a person applying for registration' shall include a person applying for amendment of registration to declare an additional place of business.]

[20][*(*xxxvii*)* *'Print media' means, —*

*(*i*)* *'book' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;*

*(*ii*)* *'newspaper' as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);*

*(*xxxviii*)* *'Clinical establishment' means, -*

a *hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;*

*(*xxxix*)* *'Health care services' means, -*

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17 Omitted vide Notification No. 05/2025- Union Territory Tax (Rate) dated 16-01-2025 w.e.f. 01-04-2025 before it was read as,
"(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit."

18 Substituted vide Notification No. 05/2025- Union Territory Tax (Rate) dated 16-01-2025 w.e.f. 01-04-2025 before it was read as,
"(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

19 Inserted vide Notification No. 15/2025-Union Territory Tax (Rate) dated 17-09-2025 w.e.f. 01-04-2025.

20 Inserted by Notification No. 3/2022- Union Territory Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

[21][(xxxx) *'goods transport agency" means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called*

[22][(xxxxi) recognised sporting event' has the same meaning as assigned to it in clause (zw) of paragraph 2 of notification No. 12/2017 -Central Tax (Rate), dated 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691 (E), dated the 28th June, 2017, as amended from time to time;

(xxxxii) 'handicraft goods' shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time;

(xxxxiii) 'mode of transport' means carriage of goods by road, air, rail, inland waterways or sea;

(xxxxiv) 'multimodal transporter' means a person who,-

(a) enters into a contract under which he undertakes to perform multimodal transportation against freight; and

(b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.]

[23][(xxxxv) "electrically operated vehicle" means a road vehicle which runs solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such vehicle and shall include Ebicycles.]

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*21 Substituted by Notification No. 6/2026- Union Territory Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026 before it was read as under *"'goods transport agency' means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include*

(i) electronic commerce operator by whom services of local delivery are provided;

(ii) electronic commerce operator through whom services of local delivery are provided"

**"Substituted by Notification No. 15/2025- Union Territory Tax (Rate), dated 17-9-2025, w.e.f. 22-9-2025 before it was read as under "*

"'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called."

22 Inserted by Notification No. 15/2025- Union Territory Tax (Rate), dated 17-9-2025, w.e.f. 22-9-2025

23 Inserted by Notification No. 6/2026- Union Territory Tax (Rate), dated 27-10-2026, w.e.f. 1-11-2026

[24][ANNEXURE I
[See Annexure I Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]

ANNEXURE II
[See Annexure II Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]

ANNEXURE III
[See Annexure III Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]

ANNEXURE IV
[See Annexure IV Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]]

[25][ANNEXURE V
[See Annexure V Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]]

[26][ANNEXURE VI
[See Annexure VI Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]]

[27][ANNEXURE VII
[See ANNEXURE VII, Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]]

ANNEXURE VIII
[See ANNEXURE VIII, Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]]

ANNEXURE IX
[See ANNEXURE IX, Given in Notification No. 11/2017- Central Tax (Rate), dated 28-6-2017]]]

5. This notification shall come into force with effect from 1st day of July 2017.

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24 Annexures I to IV inserted by Notification No. 3/2019-Union Territory Tax (Rate), dated 29-3-2019, w.e.f. 1-4-2019.

25 Annexure V inserted by Notification No. 3/2022-Union Territory Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

26 Annexure VI inserted by Notification No. 6/2023-Union Territory Tax (Rate), dated 26-7-2023, w.e.f. 27-7-2023.

27 Inserted vide Notification No. 05/2025- Union Territory Tax (Rate) dated 16-01-2025.