NOTIFICATION NO. 9/2025- UNION TERRITORY TAX (RATE) DATED, 17-9-2025 [UPDATED]

[As amended by Notification No. 19/2025-Union Territory Tax (Rate), dated 31-12-2025, Notification No. 1/2026-Union Territory Tax (Rate), dated 30-04-2026 and Notification No. 2/2026-Union Territory Tax (Rate), dated 27-10-2026]
[As corrected by corrigendum, dated 18-09-2025 and
As corrected by corrigendum, dated 06-05-2026]

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) and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017(12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 01/2017- 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, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the rate of union territory tax of-

(i) 2.5 per cent. in respect of goods specified in Schedule I,

(ii) 9 per cent. in respect of goods specified in Schedule II,

(iii) 20 per cent. in respect of goods specified in Schedule III

(iv) 1.5 per cent. in respect of goods specified in Schedule IV,

(v) 0.125 per cent. in respect of goods specified in Schedule V,

(vi) 0.75 per cent. in respect of goods specified in Schedule VI, and

(vii) 14 per cent. in respect of goods specified in Schedule VII

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

SCHEDULE

[See Schedule given in Notification No. 09/2025- Central Tax (Rate), dated 17-9-2025]

Explanation. — For the purposes of this notification, —

(a) the expressions, -

(i) "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package;

(ii) "pre-packaged and labelled" means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are "pre-packed" as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations

under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder;

(iii) "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, subheading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(b) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including 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 this notification;

(c) the words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.

2. This notification shall come into force with effect from the 22nd day of September, 2025.

DHEERAJ SHARMA

Under Secretary