[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 02/2026- Union Territory Tax (Rate)

New Delhi, the 27th October, 2026

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) and 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, Ministry of Finance (Department of Revenue), No. 9/2025- Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 646(E), dated the 17th September, 2025, namely:-

In the said notification, -

(a) in Schedule I – 2.5%,

(i) against S.No. 237, for the entry in column (3), the following entry shall be substituted, namely: -
"All goods i.e. animal or vegetable fertilisers or organic fertilisers pre-packaged and labelled.
Explanation. **–** This entry includes, sea-weed extract based bio-stimulants, as registered under Schedule VI to the Fertiliser (Inorganic, Organic or Mixed) (Control) Order, 1985.";

(ii) after S. No. 272 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"272A.	4012	Retreaded tractor tyres";

(b) in Schedule II – 9%, against S. No. 138, for the entry in column (3), the following entry shall be substituted, namely:-
"Retreaded or used pneumatic tyres of rubber (other than retreaded tractor tyres); solid or cushion tyres, tyre treads and tyre flaps, of rubber".

2. This notification shall come into force on the 1st day of November, 2026.

[F. No. CBIC-190354/142/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note: - The principal notification No. 09/2025-Union Territory Tax (Rate), dated the 17th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 646(E), dated the 17th September, 2025 and was last amended *vide* Notification No. 01/2026-Union Territory Tax (Rate) dated the 30th April, 2026 *vide* number G.S.R. 329 (E), dated the 30th April, 2026.