[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. 03/2026- 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 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 10/2025-Union Territory Tax (Rate), dated the 17th September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.662(E), dated the 17th September, 2025, namely:-

In the said notification, in Schedule, after S. No. 87 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"87A.	1211 90 13	Psyllium seeds (Isobgul/Isobgol)".

2. This notification shall come into force with effect from 1st November, 2026.

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

(Dheeraj Sharma)
Under Secretary

Note: - The principal notification No. 10/2025- 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* number G.S.R. 662(E), dated the 17th September, 2025.