

[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. 11/2021- Union territory Tax (Rate)

New Delhi, the 30<sup>th</sup> September, 2021

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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.39/2017-Union territory Tax (Rate), dated the 18<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1312(E), dated the 18<sup>th</sup> October, 2017, namely:-

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;

(ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

2. This notification shall come into force on the 1st day of October, 2021.

[F. No.190354/206/2021-TRU]

(Rajeev Ranjan)  
Under Secretary to the Government of India

**Note:** - The principal notification No. 39/2017-Union territory Tax (Rate), dated the 18<sup>th</sup> October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1312(E), dated the 18<sup>th</sup> October, 2017.