

[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. 02/2023- Union Territory Tax (Rate)

New Delhi, the 28<sup>th</sup> February, 2023

GSR.....(E).-In exercise of the powers conferred by sub-section (3) 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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-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. 704(E), dated the 28th June, 2017, namely:-

In the said notification, in the Explanation, in clause (h), for the words “and State Legislatures” the words “, State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall come into force with effect from the 01<sup>st</sup> March, 2023.

[F.No.- CBIC-190354/21/2023-TO(TRU-II)-CBEC]

(Rajeev Ranjan)  
Under Secretary

Note: -The principal notification no. 13/2017 - Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 692 (E), dated the 28<sup>th</sup> June, 2017 and was last amended vide notification no. 05/2022 -Union Territory Tax (Rate), dated the 13<sup>th</sup> July, 2022 published in the official gazette vide number G.S.R. 549(E), dated the 13<sup>th</sup> July, 2022.