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Notice Date : 05 October 2019

[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. 10/2019- Union Territory Tax (Rate)

New Delhi, the 10th May, 2019



G.S.R.....(E).- In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clause (iv), clause (v) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16

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and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- 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. 702(E), dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters "10th", wherever they occur, the figures and letters "20th" shall be substituted;

(ii) in Annexure IV, for the figures and letters "10th", at both the places where they occur, the figures and letters "20th" shall be substituted.

[F. No.354/32/2019-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification No. 11/2017 - Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended by notification No. 3/2019- Union Territory Tax (Rate), dated the 29th March, 2019 published vide number G.S.R. 262 (E), dated the 29th March, 2019.

Guest

on 11 May 2019

Notification No : 10/2019-Union Territory tax(rate)

Published in GST

Source : , [http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-10-2019-utgst-rate-english\\_100519.pdf](http://www.cbic.gov.in/htdocs-cbec/gst/notfctn-10-2019-utgst-rate-english_100519.pdf)

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- Income-tax Deduction from salaries during the Financial Year 2019-20 under section 192 of the Income-tax Act, 1961
- Seeks to appoint Revisional Authority under CGST Act, 2017.
- Seeks to extend the one-time amnesty scheme to file all FORM GSTR-1 from July 2017 to November, 2019 till 17th January, 2020.
- Amendment of rule 10DA and rule 10DB regarding furnishing of information and maintenance of documents by Constituent Entity of an international group
- Seeks to further amend notification No. 01/2017-Union Territory Tax (Rate), to change the rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.
- To amend notification No. 12/ 2017- Union Territory Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.
- To amend notification No. 13/ 2017- Union Territory Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.
- Waiver of Interest for TDS deducted under section 194M
- Clarifications in respect of prescribed electronic modes under section 269SU of the Income-tax Act, 1961
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