

[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. 13/2022-Union Territory Tax (Rate)

New Delhi, the 30th December, 2022

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 further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-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. 711(E), dated the 28th June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -
“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;
- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:

| (1) | (2) | (3) |
|-------|------------|--|
| “102C | 2302, 2309 | Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”. |

2. This notification shall come into force with effect from the 1st day of January, 2023.

[F.No. CBIC-190354/316/2022-TRU Section-CBEC]

(Vikram Vijay Wanere)

Under Secretary

Note: - The principal notification No.2/2017-Union Territory Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711(E), dated the 28th June, 2017 and was last amended by notification No. 07/2022 – Union Territory Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 555(E), dated the 13th July, 2022.