

[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. 12/2025-Union Territory Tax (Rate)

New Delhi, the 17th September, 2025

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Act, 2017 (14 of 2017), the Central Government, on 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 in the Ministry of Finance (Department of Revenue) No. 8/2018-Union Territory Tax (Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 90(E), dated the 25th January, 2018, namely :-

In the said notification, for the words, brackets, and figures, “Schedule IV of Notification No. 1/2017-Union Tax (Rate)”, the following shall be substituted, namely:- “Schedule II or Schedule III of Notification No. 9/2025 – Union Territory Tax (Rate)”, shall be substituted.

2. This notification shall come into force on the 22nd day of September, 2025.

[F. No. CBIC-190341/188/2025-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note: The principal notification No. 8/2018-Union Territory Tax (Rate), dated the 25th January 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* G.S.R. 90(E), dated the 25th January, 2018 and last amended by Notification No. 04/2025-Union Territory Tax (Rate) dated the 16th January, 2025, *vide* G.S.R. 60(E), dated the 16th January, 2025.