[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. 36/2017- Union Territory Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R. (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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.4/2017- 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. 713 (E), dated the 28th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply	
(1)	(2)	(3)	(4)	(5)	
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any person	registered

TABLE

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht) Under Secretary to Government of India