G.S.R. (E).- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 21 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.2/2017- Union Territory Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 648 (E), dated the 27th June, 2017, namely:-

In the said notification, for the words “seventy-five lakh rupees”, the words, “one crore rupees” shall be substituted.

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

(Ruchi Bisht)
Under Secretary to Government of India