

[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. 10/2021-Union territory Tax (Rate)

New Delhi, the 30<sup>th</sup> September, 2021

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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.4/2017- Union territoryTax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

In the said notification, after S. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Menthapiperita); b) Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force on the 1st day of October, 2021.

[F.No.190354/206/2021-TRU]

(Rajeev Ranjan)  
UnderSecretary to the Government of India

Note: - The principal notification No. 4/2017-Union territoryTax (Rate), dated the 28<sup>th</sup>June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 713(E), dated the 28<sup>th</sup>June, 2017 and was last amended by Notification No. 11/2018-Union territoryTax(Rate) dated 28<sup>th</sup>May, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 505(E), dated the 28<sup>th</sup>May, 2018.