[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. 09/2026-Union Territory Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) 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.17/2017-Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 708(E) dated the 28th June, 2017, namely: -

In the said notification, for clause (v), the following clause shall be substituted, namely: –

"(v) Delivery services, other than postal and courier services, except where the person supplying such services through electronic commerce operator is liable for registration under clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the Central Goods and Services Tax Act";

2. This notification shall come into force with effect from 1st day of November, 2026.

[F.No. 190354/142/2026-TRU Section-CBIC]

(Md. Adil Ashraf)

Under Secretary to the Government of India

Note: - The principal notification number 17/2017 -Union Territory Tax (Rate), dated 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 708 (E), dated the 28th June, 2017 and was last amended by notification number 17/2025-Union Territory Tax (Rate), dated 17th September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 671(E), dated 17th September, 2025.