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PART II —

Section 1

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND
JUSTICE

(Legislative Department)

New Delhi, the 24th January, 2020/Magha 4, 1941 (Saka)

THE UNION TERRITORY OF DADRA AND NAGAR HAVELI AND
DAMAN AND DIU GOODS AND SERVICES TAX
(AMENDMENT) REGULATION, 2020

No. 1 OF 2020

Promulgated by the President in the Seventy-first Year of the Republic of India.

A Regulation further to amend the Union Territories Goods and Services Tax Act, 2017.

In exercise of the powers conferred by article 240 of the Constitution, the
President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Union Territory of Dadra and Nagar Haveli Short title
and Daman and Diu Goods and Services Tax (Amendment) Regulation, 2020.
commencement.

(2) It shall come into force on the 26th day of January, 2020.

14 of 2017. 2. In the Union Territory Goods and Services Tax Act, 2017 (hereinafter referred to Amendment
the principal Act), in section 1, in sub-section (2), for the words "Dadra and Nagar Haveli, of section 1.
Daman and Diu", the words "Dadra and Nagar Haveli and Daman and Diu" shall be
substituted.

2 THE GAZETTE OF INDIA EXTRAORDINARY [PART II— SEC.

Amendment
of section 2.

3. In section 2 of the principal Act, in clause (8),—

(a) in sub-clause (iii), after the words "Nagar Haveli", the words "and Daman
and Diu" shall be inserted;

(b) sub-clause (iv) shall be omitted.

RAM NATH KOVIND,
President.

DR. G. NARAYANA RAJU,
Secretary to the Govt. of India.

MGIPMRND—4833GI—24-01-2020.

