

[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. 14/2021-Union Territory Tax (Rate)

New Delhi, the 18th November, 2021

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 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.1/2017-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. 710(E), dated the 28th June, 2017, namely:-

In the said notification, -

a. in Schedule I – 2.5%, -

(i) S.Nos. 203, 207, 211, 216, 217, 218, 218B, 218C, 219A, 219AA, 219B, 220, 221, 222, 223, 224, 224A and 225 and the entries relating thereto shall be omitted;

b. in Schedule II – 6%, -

(i) S.No. 132A and the entries relating thereto shall be omitted;

(ii) after S.No. 132A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| | | |
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| “132AA | 5007 | Woven fabrics of silk or of silk waste. |
| 132AB | 5111 | Woven fabrics of carded wool or of carded fine animal hair. |
| 132AC | 5112 | Woven fabrics of combed wool or of combed fine animal hair. |
| 132AD | 5113 | Woven fabrics of coarse animal hair or of horse hair. |
| 132AE | 5208 | Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m ² . |
| 132AF | 5209 | Woven fabrics of cotton, containing 85% |

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| | | or more by weight of cotton, weighing more than 200g/m ² . |
| 132AG | 5210 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/m ² . |
| 132AH | 5211 | Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m ² . |
| 132AI | 5212 | Other woven fabrics of cotton. |
| 132AJ | 5309 | Woven fabrics of flax. |
| 132AK | 5310 | Woven fabrics of jute or of other textile bast fibres of heading 5303. |
| 132AL | 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.”; |

(iii) S.No. 132B and the entries relating thereto shall be omitted;

(iv) after S.No. 132B and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

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| “132BA | 5401 | Sewing thread of man-made filaments, whether or not put up for retail sale. |
| 132BB | 5402 | Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex. |
| 132BC | 5403 | Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex. |
| 132BD | 5404 | Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent |

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| | | width not exceeding 5 mm. |
| 132BE | 5405 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm. |
| 132BF | 5406 | Man-made filament yarn (other than sewing thread), put up for retail sale. |
| 132BG | 5407 | Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404. |
| 132BH | 5408 | Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.”; |

(v) S.No. 132C and the entries relating thereto shall be omitted;

(vi) after S.No. 132C and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| | | |
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| “132CA | 5501 | Synthetic filament tow. |
| 132CB | 5502 | Artificial filament tow |
| 132CC | 5503 | Synthetic staple fibres, not carded, combed or otherwise processed for spinning. |
| 132CD | 5504 | Artificial staple fibres, not carded, combed or otherwise processed for spinning. |
| 132CE | 5505 | Waste (including noils, yarn waste and garnetted stock) of man-made fibres. |
| 132CF | 5506 | Synthetic staple fibres, carded, combed or otherwise processed for spinning. |
| 132CG | 5507 | Artificial staple fibres, carded, combed or otherwise processed for spinning. |
| 132CH | 5508 | Sewing thread of man-made staple fibres, whether or not put up for retail sale. |

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| 132CI | 5509 | Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. |
| 132CJ | 5510 | Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. |
| 132CK | 5511 | Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale. |
| 132CL | 5512 | Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres. |
| 132CM | 5513 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² . |
| 132CN | 5514 | Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² . |
| 132CO | 5515 | Other woven fabrics of synthetic staple fibres. |
| 132CP | 5516 | Woven fabrics of artificial staple fibres.”; |

(vii) S.No. 132D and the entries relating thereto shall be omitted;

(viii) against S.No. 139, in column (3), for the entry, the entry “Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated or sheathed with rubber or plastics.” shall be substituted;

(ix) after S.No. 139 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

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| “139A | 5608 | Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets, of textile materials.”; |
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(x) after S.No. 146 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

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| "146A | 5801 | Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.”; |
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(xi) after S.No. 151 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

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| "151A | 5806 | Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).”; |
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(xii) against S.No. 154, in column (3), for the entry, the entry “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.” shall be substituted;

(xiii) against S.No. 155, in column (3), for the entry, the entry “Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.” shall be substituted;

(xiv) against S.No. 156, in column (3), for the entry, the entry “Embroidery in the piece, in strips or in motifs.” shall be substituted;

(xv) against S.No. 168, in column (3), for the words “this Chapter”, the word and the figure “Chapter 59” shall be substituted;

(xvi) after S. No. 168 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

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| "168A | 6001 | Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted. |
| 168B | 6002 | Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001. |

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| 168C | 6003 | Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002. |
| 168D | 6004 | Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001. |
| 168E | 6005 | Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004. |
| 168F | 6006 | Other knitted or crocheted fabrics.”; |

(xvii) against S.No. 169, in column (3), for the entry, the entry “Articles of apparel and clothing accessories, knitted or crocheted.” shall be substituted;

(xviii) against S.No. 170, in column (3), for the entry, the entry “Articles of apparel and clothing accessories, not knitted or crocheted.” shall be substituted;

(xix) S.No. 171 and the entries relating thereto shall be omitted;

(xx) after S.No. 171A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

| | | |
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| “171A1 | 6301 | Blankets and travelling rugs. |
| 171A2 | 6302 | Bed linen, table linen, toilet linen and kitchen linen. |
| 171A3 | 6303 | Curtains (including drapes) and interior blinds; curtain or bed valances. |
| 171A4 | 6304 | Other furnishing articles, excluding those of heading 9404. |
| 171A5 | 6305 | Sacks and bags, of a kind used for the packing of goods. |
| 171A6 | 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods. |
| 171A7 | 6307 | Other made up articles, including dress patterns. |
| 171A8 | 6308 | Sets, consisting of woven fabric and yarn, |

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| | | whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. |
| 171A9 | 6309 | Worn clothing and other worn articles. |
| 171A10 | 6310 | Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials. |
| 171A11 | 64 | Footwear of sale value not exceeding Rs.1000 per pair.” |

c. in Schedule III – 9%, -

(i) S. Nos. 159, 160, 161, 162 and 163 and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of January, 2022, unless otherwise stated.

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

(Gaurav Singh)
Deputy Secretary to the Government of India

Note: - The principal notification No.1/2017 - Union Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E), dated the 28th June, 2017, and was last amended *vide* notification No. 13/2021 – Union Tax (Rate), dated the 27th October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 765(E), dated the 27th October, 2021.