

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 42/2017-Central Tax (Rate)

New Delhi, the 14th November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 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.2/2017-Central 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. 674(E), dated the 28th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

| | | |
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| “8 | 0203, 0204, 0205, 0206, 0207, 0208, 0209 | All goods, fresh or chilled |
| 9 | 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210 | All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I”]; |

(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

| | | |
|-----|---|---|
| “21 | 0304, 0306, 0307, 0308 | All goods, fresh or chilled |
| 22 | 0303, 0304, 0305, 0306, 0307, 0308 | All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ; |

(iv) S. Nos. 23,24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|------|---|
| “30A | 0504 | All goods, fresh or chilled |
| 30B | 0504 | All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ; |

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|------|--|
| “43A | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]” ; |
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(vii) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| | | |
|------|------|--|
| “46A | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] |
| 46B | 08 | Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]”; |

(ix) in S. No. 77, in the entry in column (3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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| “78A | 1106 10 10 | Guar meal” ; |
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(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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| “87A | 1210 10 00 | Hop cones, neither ground nor powdered nor in the form of pellets” ; |
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(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
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| “93A | 1404 90 60 | coconut shell, unworked”; |
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(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar” shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry “Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water”, shall be substituted;

(xv) after S. No. 103 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
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| “103A | 26 | Uranium Ore Concentrate”; |
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(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
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| “136A | 7113 | Bangles of lac/ shellac”; |
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(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

(b) The phrase “registered brand name” means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country.”.

2. This notification shall come into force with effect from the 15th day of November, 2017.

[F.No.354/320/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Central 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. 674(E), dated the 28th June, 2017 and last amended by Notification No. 35/2017-Central Tax(Rate) dated 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1284 (E), dated the 13th October, 2017.