

# **E-Handbook on GST Amendments**



**The Institute of Chartered Accountants of India**

(Set up by an Act of Parliament)

New Delhi

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Committee/Department : Indirect Taxes Committee

E-mail : [idtci@icai.in](mailto:idtci@icai.in)

Website : [www.idtci.icai.org](http://www.idtci.icai.org) / [www.icai.org](http://www.icai.org)

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## Foreword

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The paradigm shift from origin-based tax to destination based, aligning India to global VAT/ GST based tax from July 1, 2017, is stabilizing and to simplify the implementation of GST Law, the Government from time to time has brought in various notifications, circular etc.

Knowledge of amendments under GST is a pre-requisite to avail various benefits. Various notifications have been issued since roll out of GST regime on different aspects like introduction of e-way bill Rules, deferment of RCM provisions, and exemptions from compulsory registration etc. to facilitate the implementation of GST as smoothly as possible. In order to enhance the knowledge, it is essential for the professionals to study, analyse, update and discuss the changes taking place in GST Law. To enable these pursuits and grab professional opportunities lying ahead, the Indirect Taxes Committee of ICAI has come up with "*E-Handbook on GST Amendments*".

This Handbook has been specifically designed to provide an in-depth knowledge of various aspects/provisions under GST which has undergone changes impeccable for smooth implementation of GST *vide* Notification, Circulars, Orders. Topic wise discussion of the relevant portion of Notification, Circulars, Orders will enable the readers to understand intricacies involved in GST Law and keep pace with rapid changes taking place in GST.

I appreciate the efforts put in by CA. Madhukar N. Hiregange, Chairman, CA. Sushil Kumar Goyal, Vice-Chairman and other members of the Indirect Taxes Committee in preparing and bringing out this well aligned and updated material.

I am sure this e-publication would further facilitate our members in practice as well as in industry to acquire specialised knowledge and cope-up with stride of the dynamic changes taking place in implementation of GST.

Place: New Delhi

Date: 13.05.2018

**CA. Naveen N. D. Gupta**

**President, ICAI**

## Preface

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After the pretty complicated GST roll out on July 1, 2017, the urge for simplifying the process, prescribing the rules and manner of calculations, clarifications for removal of difficulties etc., are the focus of the Government. GST Council has continued to be pro-active.

The law also needs to undergo change to give effect to their intentions. More than 300 Notifications, Circulars and Orders have been issued. In this direction and to keep the members updated with latest development in GST, Indirect Taxes Committee of Institute has thought of this publication. The IDTC has also been proactively supporting the Government in dissemination of information among its members and masses at large through its various initiatives like programme, conferences, Live webcasts, video lectures, publications etc.

Moving on the same path one such initiative of the Committee is “*E-Handbook on GST Amendments*”, which aptly covers topic wise important amendments or clarification made through Notification, Circulars, Orders, since its roll out for smooth implementation of GST till March, 2018. This handbook *inter alia* covers clarifications received on various issues related to job work, refund, time line for filling various returns, deferment of reverse charge on all supplies received by a registered person from unregistered persons etc. We are sure this publication will be a useful resource material in the hand of all the reader to adapt rapid changes taking place in GST implementation. The search for key words would be helpful along with the updated BGM which is expected to be released in the end of the month.

We would like to express our sincere gratitude and thank to CA. Naveen N. D. Gupta, President and CA. Prafulla Premsukh Chhajed, Vice-President, ICAI, for their guidance and support in this initiative. We must also thank CA Shubham Khaitan for drafting this E- Handbook on GST Amendment and CA. Sachin Kumar Jain for reviewing it.

We encourage reader to make full use of this learning opportunity. Interested members may visit website of the Committee [www.idtc.icai.org](http://www.idtc.icai.org) and join the IDT update facility. We request to share your feedback at [idtc@icai.in](mailto:idtc@icai.in) to enable us to make this handbook more value additive and useful.

Welcome to a professionalized learning experience in GST.

**CA. Madhukar Narayan Hiregange**  
**Chairman**  
**Indirect Taxes Committee**

**CA. Sushil Kumar Goyal**  
**Vice-Chairman**  
**Indirect Taxes Committee**

Date: 13.05.2018

Place: New Delhi

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# Chapter 1

## Administration

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### 1. Power to grant registration in Bengaluru given to Principal Commissioner of Central Tax in case of OIDAR

The Central Government notified the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of online information and database access or retrieval services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient.

Explanation. For the purposes of this notification, -

- (a) “online information and database access or retrieval services” has the same meaning as assigned to it in sub-section (17) of section 2 of the IGST Act, 2017 (“the IGST Act, 2017” or (“IGST Act”));
- (b) “non-taxable online recipient” has the same meaning as assigned to it in sub-section (16) of section 2 of the IGST Act.

This power was granted by the Central Government through **Notification No. - 2/2017 - Integrated Tax dated 19<sup>th</sup> June 2017**. w.e.f. 22.06.2017

### 2. Officer authorized for enrolling or rejecting application for Goods and Services Tax Practitioner

- (i) GST practitioner needs to apply for enrolment as a practitioner in **Form GST PCT-1**. The Board specifies the Assistant Commissioner/Deputy Commissioner having jurisdiction over the place declared as the address in the application as the officer authorized to approve or reject the application.
- (ii) The applicant will be at liberty to choose either the Centre or State as the enrolling authority in Item 1 of Part B of Form GST PCT-1. This has been stated *vide Circular no. 9/9/2017-GST dated 18<sup>th</sup> October 2017*.
- (iii) Suitable trade notices may be issued.

### 3. Superintendent empowered to issue show cause notice and order

Section 74 of the CGST Act, 2017 (“the CGST Act, 2017” or “the CGST Act”) read with Rule 142 and **Form available GST DRC-01 to 08** refers to determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any wilful misstatement or suppression of facts. Section 73 of the CGST Act 2017 read with Rule 141 and **Form available GST DRC-01 to 08** refers to determination of tax not paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or a wilful misstatement or suppression of facts. Earlier, the Deputy or Assistant Commissioner of Central Tax was assigned as the proper officer under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 74 while the Superintendent of Central Tax was assigned as the proper officer under sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 73 of the CGST Act 2017. Hence, it has now been decided by the Board that Superintendents of Central Tax shall also be empowered to issue show cause notices and orders under section 74 of the CGST Act.

In other words, all officers up to the rank of Additional/Joint Commissioner of Central Tax are assigned as the proper officer for issuance of show cause notices and orders under subsections (1), (2), (3), (5), (6), (7), (9) and (10) of sections 73 and 74 of the CGST Act.

For optimal distribution of work relating to the issuance of show cause notices and orders under section 73 and 74 of the CGST Act and also under the IGST Act, monetary limits for different levels of officers of central tax has been prescribed. These limits have been prescribed as below:

**TABLE**

<b>Sl. No.</b>	<b>Officer of Central Tax</b>	<b>Monetary limit of the amount of central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act</b>	<b>Monetary limit of the amount of integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to matters in relation to integrated tax vide section 20 of the IGST Act</b>	<b>Monetary limit of the amount of central tax and integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of central tax and integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders under sections 73 and 74 of CGST Act made applicable to integrated tax vide section 20 of the IGST Act</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	Superintendent of Central Tax	Not exceeding Rupees 10 lakhs	Not exceeding Rupees 20 lakhs	Not exceeding Rupees 20 lakhs
2.	Deputy or Assistant Commissioner of Central Tax	Above Rupees 10 lakhs and not exceeding Rupees 1 crore	Above Rupees 20 lakhs and not exceeding Rupees 2 crores	Above Rupees 20 lakhs and not exceeding Rupees 2 crores
3.	Additional or Joint Commissioner of Central Tax	Above Rupees 1 crore without any limit	Above Rupees 2 crores without any limit	Above Rupees 2 crores without any limit

The central tax officers of Audit Commissionerate's and Directorate General of Goods and Services Tax Intelligence (hereinafter referred to as "DGGSTI") shall exercise the powers only to issue show cause notices. A show cause notice issued by them shall be adjudicated by the competent central tax officer of the Executive Commissionerate in whose jurisdiction the noticee is registered. In case there are more than



one noticees mentioned in the show cause notice having their principal places of business falling in multiple Commissionerate's, the show cause notice shall be adjudicated by the competent central tax officer in whose jurisdiction, the principal place of business of the noticee from whom the highest demand of central tax and/or integrated tax (including cess) has been made falls.

A show cause notice issued by DGGSTI in which the principal places of business of the noticee(s) fall in multiple Commissionerate's and where the central tax and/or integrated tax (including cess) involved is more than Rs. 5 crores shall be adjudicated by an officer of the rank of Additional Director/Additional Commissioner (as assigned by the Board), who shall not be on the strength of DGGSTI and working there at the time of adjudication. (cases of similar nature may also be assigned to such an officer)

In case show because notices have been issued on similar issues to a noticee and made answerable to different levels of adjudicating authorities within a Commissionerate, such show cause notices should be adjudicated by the adjudicating authority competent to decide the case involving the highest amount of central tax and/or integrated tax (including cess).

The above has been prescribed vide **Circular no. 31/05/2018-GST dated 9<sup>th</sup> February 2018.**

## Chapter 2

# Levy and Collection of Tax

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### **A. SUPPLY**

#### **1. Movement of goods (such as jewellery) for supply on approval basis (intra or inter-State)**

At times, suppliers have to visit other places and carry their goods along for approval. They can only issue the invoice at the time of supply and while carrying the goods they are not aware if the goods will be sold. While carrying goods to other goods, the supplier cannot even register as a casual taxable person as it is impossible for him to ascertain the supplies beforehand.

For carrying out this supply, it has been provided that the supplier should issue a delivery challan for initial transportation of goods. Only when the supply gets confirmed, the invoice can be issued. Further, such supplies where the supplier carries the goods from one State to another and supplies them in a different State, will be treated as inter-State supplies. Therefore, they will attract integrated tax.

The above has been clarified *vide Circular no. 10/10/2017-GST dated 18<sup>th</sup> October 2017*.

#### **2. Classification of Printing contracts as supply of goods/ supply of services (composite supply)**

There had been questions raised whether supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc., printed with design, logo, name, address or other contents supplied by the recipient of such supplies, would constitute supply of goods falling under Chapter 48 or 49 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) or supply of services falling under heading 9989 of the scheme of classification of services annexed to *Notification No. 11/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017*.

It has been clarified that such supplies will be considered as composite supplies and the question whether they should be classified as supply of goods/services depends on the principal supply. Principal supply constitutes the predominant element of a composite supply to which any other supply is ancillary.

In case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing of the content supplied by the recipient of supply is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services.

In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods. Supply of printing of the content supplied by the recipient of supply is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.

The above was clarified *vide Circular no. 11/11/2017-GST dated 20<sup>th</sup> October 2017*.

### 3. Applicability of GST on the Superior Kerosene Oil retained for the manufacture of Linear Alkyl Benzene

LAB manufacturers have stated that they receive superior Kerosene oil (SKO) from a refinery. These manufacturers extract n-Paraffin (C9-C13 hydrocarbons) from SKO and return back the remaining of SKO to the refinery. In this context, the issue had arisen as to whether in this transaction GST would be levied on SKO sent by IOC for extracting n-paraffin or only on the n-paraffin quantity extracted by the LAB manufactures. Further, doubt was also raised as to whether the return of remaining Kerosene by LAB manufactures would separately attract GST in such transaction.

LAB manufacturers generally receive SKO from a refinery through a dedicated pipeline. On an average about 15 to 17% of the total quantity of SKO received from refinery is retained and balance quantity ranging from 83%-85% is returned back to refinery. The retained SKO is towards extraction of Normal Paraffin, which is used in the manufacturing of LAB. In this transaction consideration is paid by LAB manufactures only on the quantity of retained SKO (n-paraffin).

It has been clarified that GST will be payable by the refinery only on the net quantity of SKO retained for the manufacture of LAB. However, the refinery will be liable to pay on the returned quantity also if it is supplied to any other person.

**[Circular no. 12/12/2017-GST dated 26<sup>th</sup> October 2017]**

### 4. Applicability of GST on warehousing of agricultural produce such as tea, processed coffee beans or powder, pulses, jaggery, processed spices, processed dry fruits, processed cashew nuts etc.

As per the Exemption Notification No. 11/2017-CT(R) dated 28<sup>th</sup> June 2017-w.e.f 1.7.2017, GST rate on loading, unloading, packing, storage or warehousing of agricultural produce is NIL. Agricultural produce in the notification has been defined to mean “any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done, or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market”.

Tea used for making the beverage, such as black tea, green tea, white tea is a processed product made in tea factories after carrying out several processes, such as drying, rolling, shaping, refining, oxidation, packing etc. on green leaf and is the processed output of the same.

Thus, green tea leaves and not tea is the “*agricultural produce*” eligible for exemption available for loading, unloading, packing, storage or warehousing of agricultural produce. Same is the case with coffee obtained after processing of coffee beans. Similarly, processing of sugarcane into jaggery changes its essential characteristics. Thus, jaggery is also not an agricultural produce.

Pulses commonly known as dal are obtained after dehusking or splitting or both. The process of de-husking or splitting is usually not carried out by farmers or at farm level but by the pulse millers. Therefore pulses (dehusked or split) are also not agricultural produce. However whole pulse grains such as whole gram, rajma etc. are covered in the definition of agricultural produce.

In view of the above, it has been clarified that processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (de-husked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc. fall outside the definition of agricultural produce given in Notification No. 11/2017- Central Tax (Rate) and 12/2017- Central Tax (Rate) dated 28<sup>th</sup> June 2017.

This was clarified by the **Circular no. 16/16/2017-GST dated 15<sup>th</sup> November 2017**.

## **5. Applicability of GST on inter-state transfer of aircraft engines, parts and accessories for use by their own airlines**

Under Schedule I of the CGST Act, supply of goods or services or both between related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business, even if, without consideration, attracts GST.

It was clarified that credit of GST paid on aircraft engines, parts & accessories will be available for discharging GST on inter-state supply of such aircraft engines, parts & accessories by way of inter-state stock transfers between distinct persons as specified in section 25 of the CGST Act, notwithstanding that credit of input tax charged on consumption of such goods is not allowed for supply of service of transport of passengers by air in economy class at GST rate of 5%.

This was clarified by the **Circular no. 16/16/2017-GST dated 15<sup>th</sup> November 2017**.

## **6. Applicability of GST on General Insurance policies provided by a State Government to its employees, police personnel etc.**

The question clarified was the applicability of GST on General Insurance policies provided by a State Government to employees of State Government / Police Personnel, employees of Electricity Department or students of the colleges/private schools etc. in the following cases:

- a) Where premium is paid by the State Government
- b) Where premium is paid by employees, students etc.

It was clarified that services provided to the Central Government, State Government, Union territory under any insurance scheme for which the total premium is paid by the Central Government, State Government, Union Territory are exempt from GST under Serial no. 40 of Notification no. 12/2017- *Central Tax (Rate)* dated 28<sup>th</sup> June 2017. Further, services provided by State Government by way of general insurance (managed by government) to employees of the State government/ Police personnel, employees of Electricity Department or students are exempt *vide Entry 6 of Notification No.12/2017- Central Tax (Rate)* dated 28<sup>th</sup> June 2017 which exempts Services by Central Government, State Government, Union territory or local authority to individuals. w.e.f. 01.07.2017

## **7. Supply of goods by artist in various states to art galleries**

The question here is regarding taxation of the supply of art works by artists in different States other than the State in which they are registered as a taxable person. In such cases, if the art work is selected by the buyer, then the supplier issues a tax invoice only at the time of supply. It was represented that the artists give their work of art to galleries where it is exhibited for supply. The confusion here was regarding the treatment of this activity whether it is taxable in the hands of the artist when the same is given to the art gallery or at the time of actual supply by the gallery.

It is seen that clause (c) of sub-rule (1) of Rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as "**the Rules**") provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, Rule 55 (3) of the Rules provides that the said delivery challan shall be declared as specified in Rule 138 of the Rules. It is also seen that sub-rule (4) of Rule 55 of the Rules provides that where the goods being transported are for the purpose of supply to the recipient, but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

A combined reading of the above provisions indicates that the art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or

to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work.

It is also clarified that the supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of section 5 of the IGST Act, 2017.

It is further clarified that in case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.

This was clarified *vide Circular no. 22/22/2017-GST dated 21<sup>st</sup> December 2017*.

## **B. REVERSE CHARGE MECHANISM**

### **1. No reverse charge applicable in case of goods transport agency charging taxes at the rate of 12%**

**(a) Affected provision** - Section 9(3) of the CGST Act, 2017

Notification no. 13/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 10/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 13/2017-Union Territory Tax (Rate) dated 28<sup>th</sup> June 2017

**(b) Relevant notifications**

Notification no. 22/2017-Central Tax (Rate) dated 22<sup>nd</sup> August 2017

Notification no. 22/2017-Integrated Tax (Rate) dated 22<sup>nd</sup> August 2017

Notification no. 22/2017-Union Territory Tax (Rate) dated 22<sup>nd</sup> August 2017

**(c) Effective date of applicability** - 22<sup>nd</sup> August 2017

**(d) Effect of the amendment** -When services are supplied by Goods transport Agency to a certain category of persons, tax was liable to be paid under reverse charge mechanism at the consolidated tax rate of 5% by the recipient of those services. The input tax credit was not available to the goods transport agency either.

As per the amendment made through notifications dated 22<sup>nd</sup> August 2017, an option to pay taxes has now been given to the goods transport agency. Goods transport agency can opt to pay taxes at the rate of 12% after collecting the same from the recipient. Further, it will be allowed to avail input tax credit on the goods and services procured. If the goods transport agency opts for this rate of 12%, then no reverse charge will be applicable in the hands of the recipient for the said supply.

### **2. Coverage of all legal services provided by individual advocate including a senior advocate or firm of advocates under reverse charge mechanism**

**(a) Affected provision** -Section 9(3) of the CGST Act, 2017

Notification no. 13/2017-Central Tax (rate) dated 28<sup>th</sup> June 2017

Notification no. 10/2017-Integrated Tax (rate) dated 28<sup>th</sup> June 2017

Notification no. 13/2017-Union Territory Tax (rate) dated 28<sup>th</sup> June 2017

**(b) Relevant notifications**

Corrigendum to Notification no. 13/2017-Central Tax (rate) dated 28<sup>th</sup> June 2017

Corrigendum to Notification no. 10/2017-Integrated Tax (rate) dated 28<sup>th</sup> June 2017

Corrigendum to Notification no. 4/2017-Union Territory Tax (rate) dated 28<sup>th</sup> June 2017

**(c) Effective date of applicability- 1<sup>st</sup> July 2017**

**(d) Effect of the amendment** -Before such amendment, there was an apparent confusion of the coverage of legal services under reverse charge. From the plain reading of the language, it seemed that only representational services provided by advocates/senior advocates to any business entity located in the taxable territory were liable to tax under reverse charge. With regard to the other legal services provided by advocates, there was lack of clarity whether they would be getting covered under reverse charge.

The amendment has been carried out vide the corrigendum. This means that it will be assumed that the new provision will be deemed to have been there from the date the original notification was issued. So, the new provision will be deemed to be applicable from the date when the original notification was notified. Through this amendment, all legal services provided by advocates/senior advocates/firm of advocates to business entity will now be considered to be falling in reverse charge. Legal service has been defined to mean any service provided in relation to advice, consultancy or assistance in any branch of law in any manner including representational services before any court, tribunal or authority. So, it has been made crystal clear that all legal services provided by advocates will now be taxable under reverse charge mechanism. Of course, this taxability under reverse charge will be subject to the exemption applicable in respect of legal services provided to certain category of persons as per Notification No. 12/2017-Central Tax (rate) dated 28<sup>th</sup> June 2017.

### **3. Renting of immovable property by Government/local authority to a registered person under reverse charge**

**(a) Affected provision** -Section 9(3) of the CGST Act, 2017

Notification no. 13/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 10/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 13/2017-Union Territory Tax (Rate) dated 28<sup>th</sup> June 2017

**(b) Relevant notification**

Notification no. 3/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018

Notification no. 3/2018-Integrated Tax (Rate) dated 25<sup>th</sup> January 2018

Notification no. 3/2018-Union Territory Tax (Rate) dated 25<sup>th</sup> January 2018

**(c) Effective date of applicability - 25<sup>th</sup> January 2018**

**(d) Effect of the amendment** -Before the amendment, all renting of immovable property services provided by Central Government/State Government/Union territory or local authority was taxable in the hands of the provider of services. Now, if such services are provided by the said entities to any person registered under the GST law, the recipient entities will be liable to tax under reverse charge mechanism. However, if the renting of immovable property services is provided to any unregistered person, the tax will continue to be payable by the provider.

#### **4. Supply of services by members of Overseeing Committee to RBI**

**(a) Affected provision** - Section 9(3) of the CGST Act, 2017

Notification no. 13/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 10/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 13/2017-Union Territory Tax (Rate) dated 28<sup>th</sup> June 2017

**(b) Relevant notification**

Notification no. 34/2017-Central Tax (Rate) dated 13<sup>th</sup> October 2017

Notification no. 33/2017-Integrated Tax (Rate) dated 13<sup>th</sup> October 2017

Notification no. 34/2017-Union Territory Tax (Rate) dated 13<sup>th</sup> October 2017

**(c) Effective date of applicability** -25<sup>th</sup> January 2018

**(d) Effect of the amendment** -All services provided by members of Overseeing Committee to Reserve Bank of India will be liable under reverse charge mechanism in the hands of Reserve Bank of India

#### **5. Limited liability partnership to be considered as a partnership firm**

**(a) Affected provision** - Section 9(3) of the CGST Act, 2017

Notification no. 13/2017-Central Tax (rate) dated 28<sup>th</sup> June 2017

Notification no. 10/2017-Integrated Tax (rate) dated 28<sup>th</sup> June 2017

Notification no. 13/2017-Union Territory Tax (rate) dated 28<sup>th</sup> June 2017

**(b) Relevant notifications**

Notification no. 22/2017-Central Tax (rate) dated 22<sup>nd</sup> August 2017

Notification no. 22/2017-Integrated Tax (rate) dated 22<sup>nd</sup> August 2017

Notification no. 22/2017-Union Territory Tax (rate) dated 22<sup>nd</sup> August 2017

**(c) Effective date of applicability** -22<sup>nd</sup> August 2017

**(d) Effect of the amendment** -It has been stated that wherever the term partnership firm has been used in the reverse charge notification, the said firm will also be covering Limited Liability Partnership within its ambit.

So, Goods transport agency services provided to LLP will be liable under reverse charge. Similar sponsorship services to LLP will also get covered under reverse charge mechanism.

#### **6. Definition of insurance agent given under the reverse charge notification**

**(a) Affected provision** - Section 9(3) of the CGST Act, 2017

Notification no. 13/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 10/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017

Notification no. 13/2017-Union Territory Tax (Rate) dated 28<sup>th</sup> June 2017

**(b) Relevant notification**

Notification no. 3/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018

Notification no. 3/2018-Integrated Tax (Rate) dated 25<sup>th</sup> January 2018

Notification no. 3/2018-Union Territory Tax (Rate) dated 25<sup>th</sup> January 2018

**(c) Effective date of applicability -25<sup>th</sup> January 2018**

**(d) Effect of the amendment** -Services provided by insurance agent to any person carrying insurance business in the taxable territory will be liable under reverse charge mechanism. The definition of insurance agent is to be taken from Section 2(10) of the Insurance Act, 1938 as per the said amendment. As per the said provision, "insurance agent" means an insurance agent licensed under Sec. 42 who receives or agrees to receive payment by way of commission or other remuneration in consideration of his soliciting or procuring insurance business including business relating to the continuance, renewal or revival of policies of insurance.

## **7. Reverse charge under Section 9(4)**

Under Section 9(4), it has been provided that all supplies received by a registered person from unregistered persons will be liable to reverse charge and the recipient will be liable to pay tax in such cases.

*Notification no. 8/2017-Central Tax dated 28<sup>th</sup> June 2017* provides that intra state supplies received by an unregistered person from registered taxpayers will be exempted subject to the amount of Rs. 5000 per day w.e.f. 01.07.2017. This means that only when the aggregate value of taxable supplies exceeds Rs. 5000 in a day from unregistered persons, tax will be payable under reverse charge mechanism. However, if such supplies are below Rs. 5,000 in a day, they will be considered as exempted. However, this exemption was not applicable in case of inter-State supplies. This means that on receipt of inter-State supplies from unregistered dealers, no threshold limit will be applicable. This means that complete amount of IGST arising on receipt of inter-state supplies should be payable on reverse charge basis. This provision had its validity only upto 12<sup>th</sup> October 2017.

On 13<sup>th</sup> October 2017, the Government released *Notification no. 38/2017-Central Tax (Rate) and 32/2017-Integrated Tax (Rate)*. As per the said notifications, any intra /inter State supplies received by a registered person from unregistered persons will be exempted irrespective of the aggregate value in a day. The limit of Rs. 5,000 has been withdrawn from 13<sup>th</sup> October 2017. However, this does not alter the position till 12<sup>th</sup> October 2017 and the said limit of Rs. 5,000 will continue to be applicable till this date. As per the recommendations of the GST Council, this suspension of the provisions of reverse charge in case of inward supply from unregistered person will be valid only upto 31<sup>st</sup> March 2018. So, all supplies after 13<sup>th</sup> October 2018 should be shown as exempted supplies.

**Vide Notification no. 10/2018-Central tax (Rate) and Notification no. 11/2018-Integrated Tax (Rate) dated 23<sup>rd</sup> March 2018**, reverse charge under **Section 9(4)** has been deferred till **30<sup>th</sup> June 2018**. This means that all such supplies will be treated as exempt in nature till 30<sup>th</sup> June 2018.

## **C. ELECTRONIC COMMERCE OPERATOR**

As per Section 9(5) of the CGST Act, 2017, the Government has been given the power to notify certain categories of services wherein the tax on intra-State supplies will be paid by the electronic commerce operator, if the services are provided through it. All the provisions of the law will apply to the electronic commerce operator as if he is the person liable for paying tax in relation to the supply of the services. A similar provision has been kept in Section 5(5) of the IGST Act, 2017 in respect of inter-State supplies. It may be noted here that only the notified supplies will be subject to this provision. The Government has issued two sets of notifications till date in each of the Acts for notifying the list of services. *Vide Notification*



no. 17/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017, Notification no. 14/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017 read with Notification no. 23/2017-Central Tax (Rate) dated 22<sup>nd</sup> August 2017 and Notification no. 23/2017 Integrated Tax (Rate) dated 22<sup>nd</sup> August 2017, the Government notified the following supplies on which electronic commerce operator will be liable to pay tax:

- i. services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab and motor cycle;  
  
Example – Uber provides platform through which the drivers provide services of transportation of passengers. In this situation, Uber will be liable to pay the tax and not the driver
- ii. services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said CGST Act. *Example* – Oyo rooms provides its portal through which hotels can be booked by a customer. The person liable to pay tax will be Oyo rooms provided the hotel itself is not liable to register due to the exceeding of the threshold limit of turnover under GST
- iii. services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said CGST Act. *Example* – Urban clap provides a platform through which the customers can order for various housekeeping services such as plumbing, carpentering etc. Even though the person providing services are actually the ones who perform the housekeeping services, the person liable to pay tax will be Urban Clap. This is because the services are provided through such application.

## **D. COMPOSITION**

### **1. Exclusion of interest or discount from loans, deposits or advances for the purpose of composition scheme**

As per Section 172 of the CGST Act, the Government may by a general order or special order make provisions not inconsistent with the provisions of the law for the purpose of removing the difficulty. In exercise of the powers under the said section, the Government passed an **Order no. 1/2017-Central Tax dated 13<sup>th</sup> October 2017**.

This order is applicable to a person who supplies services in the nature of restaurant services, outdoor catering etc. on which he can opt for composition scheme. It states that a person will not be ineligible for composition scheme simply because of the reason that he earns consideration in the form of interest or discount against services by way of extending loans, deposits or advances.

Further, in the computation of aggregate turnover for determining eligibility to composition scheme, value of supply of any exempt services including services by way of extending loans, advances or deposits will not be considered.

### **2. Increase of threshold limit of aggregate turnover for composition scheme**

Effective from 1<sup>st</sup> July 2017, the threshold limit of aggregate turnover for opting composition scheme under GST in a non-Special Category State was Rs. 75 lakhs. However, this limit was Rs. 50 lakhs in a Special Category State. The said limit was specified under *Notification No. 8/2017-Central Tax dated 27<sup>th</sup> June 2017*.

**Vide Notification no. 46/2017-Central Tax dated 13<sup>th</sup> October, 2017** the threshold limit has been revised. The said limit will now be Rs. 1 crore in case of a non-special category State and Rs. 75 lakhs in a Special Category State.

### **Composition Rules**

#### **1. Allowance of Composition Scheme at any time during the year 2017-18**

Every registered person has been given the option to pay tax under composition scheme with effect from the first day of the month succeeding the month in which he opts for the same. For the said option, he needs to furnish **Form GST CMP-02** on the GST portal. This option is available with him only till 31<sup>st</sup> March 2018. He shall also need to furnish the statement in **Form GST ITC-03** within a period of 180 days from the date of commencement of payment of tax under composition scheme. Also, **Form GST TRAN-1** is not allowed to be furnished after furnishing such statement in Form GST ITC-03. This amendment was brought **vide Notification no. 45/2017 -Central Tax dated 13<sup>th</sup> October 2017**. Also, the aforesaid period of 180 days was enhanced from 90 days **vide Notification no. 3/2018 - Central Tax dated 23<sup>rd</sup> January 2018**.

#### **2. Extension of time limit for filing intimation for composition levy for persons migrating from earlier law**

A person migrating into GST from the earlier law had to file an intimation in **Form GST CMP-01** to opt for composition scheme with effect from 1<sup>st</sup> July 2017. The date by which such intimation was to be filed was enhanced upto 16<sup>th</sup> August 2017 **vide Order No. 1/2017GST dated 21<sup>st</sup> July 2017**.

#### **3. Extension of time period for furnishing stock Statement in Form GST CMP-03**

A person who had migrated from the earlier law into the GST law has to furnish a stock statement in **Form GST CMP-03**. The original time period was 60 days from the date of commencement of payment under composition scheme. Through multiple extensions, the final date for furnishing such statement was 31<sup>st</sup> January 2018 **vide Order No. 11/2017-GST dated 21<sup>st</sup> December 2017**.

#### **4. Rate of tax of the Composition Levy**

The rate of tax for persons under composition scheme was revised with effect from 23<sup>rd</sup> January 2018 **vide Notification no. 3/2018-Central Tax dated 23<sup>rd</sup> January 2018**. For the manufacturers (other than manufacturers of notified goods), the CGST rate was revised from 1% to 0.5% of the turnover in the state. For persons supply services in the nature of restaurant, outdoor catering etc., the rate was stated to be 2.5% of the turnover in the state. For any other supplier (e.g. traders), the rate was revised to be 0.5% of the turnover of taxable supplies. It may be noted here that the turnover of exempt and non-taxable supplies may not be aggregated in respect of such other suppliers. However, for manufacturers and service providers, such exempted/non-taxable supplies will continue to be counted for calculating the turnover on which tax is to be paid.

### **Composition Forms**

SNo.	Order No.	Periodicity	Relevant Form	Explanation	Notified Date
1	Order 1/2017-GST dated 21 <sup>st</sup> July, 2017	One time	Form GST CMP-01	For opting of composition scheme from 1 <sup>st</sup> July 2017	16 <sup>th</sup> August, 2017
2	Order 11/2017-GST dt. 21 <sup>st</sup> December, 2017	One time	Form GST CMP-03	Intimation of stock on opting of composition levy for migrated taxpayers	31 <sup>st</sup> January 2018

## **E. CLASSIFICATION**

### **1. Classification and GST rate on lottery tickets**

Supply of lottery has been treated as supply of goods under the CGST) Act, 2017. However, the code allotted for GST rate was specified under services. As a result, the assesseees were not able to upload their return or deposit tax in time.

Accordingly, ***Circular no. 6/6/2017-CGST dated 27<sup>th</sup> August 2017*** was issued to clarify the above issue. It was stated that the process of filing return is linked with rate of tax specified for supply. Further, there is complete clarity about rate of tax on lotteries. In GST, lottery is goods and the classification indicated in relevant notification for lottery is “-”, which means any chapter.

Thereby, it was clarified that the classification for lottery in respective CGST, IGST, UTGST and SGST notifications shall be ‘Any Chapter’ of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and tax on lottery should be paid accordingly at prescribed rates, 12% or 28%, as the case may be.

### **2. Classification of unstitched salwar fabrics**

Before becoming readymade articles or an apparel, fabric is cut from bundles or thans and sold in that unstitched state. The consumers buy these sets or pieces and get it stitched to their shape and size.

Fabrics are classifiable under chapters 50 to 55 of the First Schedule to the Customs Tariff Act, 1975 on the basis of their constituent materials and attract a uniform GST rate of 5% with no refund of the unutilized input tax credit.

Mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods and such pieces of fabrics would continue to be classifiable under the respective heading as the fabric and attract the 5% GST rate.

This was clarified ***vide Circular no. 13/13/2017-GST dated 27<sup>th</sup> October 2017***.

### **3. Classification and GST rate on Terracotta idols**

As terracotta is clay based, terracotta idols will be eligible for Nil rate under Sl. No.135A of notification 2/2017 dated 28.06.2017. This has been clarified ***vide Circular no. 20/20/2017- IGST dated 22<sup>nd</sup> November 2017***.

## Chapter 3

# Time and Value of Supply

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### A. TIME OF SUPPLY

#### 1. Date of payment not to be considered in case of supply of goods

Time of supply in case of goods as per Section 12(2) has been stated to be earlier of the following dates:

- a) Date of issue of invoice or the last date on which he is required to issue the invoice with respect to the supply
- b) Date on which supplier receives the payment with respect to the supply

The introduction of the date of payment as the time of supply under GST was a completely new concept for supplier of goods. Under the Excise and VAT law, the person manufacturing/selling goods did not consider the date of payment at all while making the payment of taxes. The introduction of GST led to an additional process for these persons supplying goods. Receipt of advance led to the time of supply to arise under GST. Lack of proper knowledge of this rule, infrastructural and administrative difficulties faced by supplier of goods particularly in the SME segment prompted the Government to remove the condition of date of payment while determining the time of supply. However, this was made in a phased manner.

**Vide Notification No. 66/2017-Central Tax dated 15<sup>th</sup> November 2017**, all persons making supply of goods if they have not opted for composition scheme need to pay taxes considering only (a) above. Hence all supplier of goods can consider the time of supply as date of issue or last date of issue of invoice without considering the date of payment. It may be noted that this provision is only for supply of goods and not supply of services.

#### 2. Payment of tax by registered person for construction against transfer of development right and vice versa

Real estate developers usually do not have ownership of land when developing a property. It enters into an agreement with the land owner for transfer of development rights on the land. Against such development rights, the landowner can either be given share in the revenue of the total flats that will be sold, or he may be given a certain number of the flats through an area sharing agreement. In an area sharing agreement, there were quite a few areas of concern. One of the biggest concerns was that the time of supply of services in this case was very difficult to determine. If the date of joint development agreement would have been the time of supply, then determining the valuation on such date would have been very difficult. Also, the blockage of working capital for payment of taxes even before the commencement of construction was another issue which was prevailing. To settle such issues, the government issued **Notification No. 4/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018** and **Notification No. 4/2018-Integrated Tax (Rate) dated 25<sup>th</sup> January 2018** regarding time of supply in case of construction service against transfer of development right and vice versa. This notification was issued under Section 148 of the CGST Act, 2017. As per the said section, the Government has been given the power to notify certain classes of persons and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons. Interestingly, only the registered persons can be covered through notifications issued under such section. As per these notifications, the Central Government has notified the following classes of registered persons:

- a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay integrated tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

From the above, it can be inferred that there is a two-way supply between the land owner and the developer. The land owner will be supplying the development right against the receipt of consideration in the form of construction service. On the other hand, the developer will be supplying the construction service to the landowner against which it receives the land development rights. The time of supply has been deferred to the time when the possession or right in the complex is transferred through a conveyance deed or an allotment letter. This date will allow the valuation to be more certain as compared to the date of joint development agreement. Also, the blockage of working capital is cushioned due to the deferment in the payment of taxes especially for landowners who intend to keep flats for their own use.

## **B. DETERMINATION OF VALUE OF SUPPLY**

### **1. Value of supply in case of lottery, betting, gambling and horse racing**

A specific valuation rule for these kinds of transactions has been inserted ***vide Notification no. 3/2018-Central Tax dated 23<sup>rd</sup> January 2018***. The summary of this valuation rule has been given below:

**Lottery** – There can be two types of lotteries – a) lottery run by State Government and b) lottery authorised by State Government.

- (a) *Lottery run by State Government* – This means a lottery not allowed to be sold in any state other than the organizing state. Value in this case will be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organizing state whichever is higher
- (b) *Lottery authorized by State Government* – This refers to a lottery which is authorized to be sold in state other than the organizing state also. Value in this case will be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organizing state whichever is higher

**Betting, gambling or horse racing** – The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club will be 100% of the face value of the bet or the amount paid into the totalisator.

### **2. Rate of exchange of currency for determination of value**

The following rates of exchange have been given ***vide Notification No. 17/2017- Central Tax dated 27<sup>th</sup> July 2017*** for the purpose of charging of GST w.e.f. 01.07.2017

- (a) **Taxable Goods** - The rate of exchange for determination of value of taxable goods has been specified as the applicable rate of exchange notified by CBEC time to time under section 14 of the

Customs Act. The date of such rate of exchange is to be taken based on the time of supply of such goods.

- (b) **Taxable Services** – In respect of taxable services, value will be as per the applicable rate of exchange determined as per generally accepted accounting principles for the time of supply of such services.

Before this amendment, rate of exchange was simply stated to be the applicable reference rate for that currency as determined by RBI of the date of time of supply of goods or services.

## Input Tax Credit and Job Work

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### 1. Exclusion from the value of exempt supplies for the reversal of ITC on inputs and capital goods

In order to calculate the amount of Input tax credit to be reversed, the amount of exempt supplies should be calculated. This is because Input tax credit attributable to these exempt supplies is only required to be reversed. Following are the exclusions from the value of exempt supplies in order to calculate the reversal of input tax credit:

- a) **Supply of services having place of supply in Nepal or Bhutan against payment in Indian Rupees** – One of the conditions for a supply to be qualified as export of services is that the consideration should be received in convertible foreign exchange. However, when the services are exported to Nepal or Bhutan, the currency in which the consideration is received is mostly Indian Rupees. So, it does not qualify to be export of services. The Government in order to ensure that such a transaction does not attract any tax liability exempted the same ***vide Notification no. 42/2017-Integrated Tax (Rate) dated 27<sup>th</sup> October 2017***. Further, such supplies have been excluded from the aggregate value of exempt supplies for the purpose of calculation of reversal of input tax credit as per Rule 42 or 43 of the CGST Act, 2017. This was inserted ***vide Notification no. 55/2017-Central Tax dated 15<sup>th</sup> November 2017***.
- b) **Interest or discount from loans/deposit/advances** – Value of services by way of extending loans, advances or deposits wherein the consideration is earned in the form of interest or discount are considered as exempt supplies. They will be excluded from the value of exempt supply for the calculation of reversal. However, such exclusion will not occur in case of banks/financial institutions/non-banking financial companies which is engaged in supplying services by way of accepting deposits, extending loans or advances. This was inserted ***vide Notification no. 3/2018-Central Tax dated 23<sup>rd</sup> January 2018***.
- c) **Services of transportation of goods by vessel from the customs clearance station in India to a place outside India** – Services of transportation of goods by vessel at the time of export from the customs clearance station in India to a place outside India have been specifically exempted under law. However, for the purpose of calculation of reversal, these services will not be taken into the value of exempt supplies. This was inserted ***vide Notification no. 3/2018-Central Tax dated 23<sup>rd</sup> January 2018***.

### 2. Time limit for filing of Form GST ITC-04

**Form GST ITC-04** contains the details of goods sent by the principal to the job worker or received by the principal from the job worker or sending of goods from one job worker to the other. The time limit for furnishing of such return has been specified as 25<sup>th</sup> day of the month succeeding the quarter in which the said goods have been sent/received. ***Vide Notification no. 54/2017-CT dated 28<sup>th</sup> October 2017***, a power to extend the due date of this return has been given to the Commissioner

### 3. Simplification of sending of goods on job work basis

***Vide Notification No. 14/2018-Central Tax dated 23<sup>rd</sup> March, 2018***, the procedure for sending of goods on job work basis has been simplified. It states the following:

- (a) The challan may be issued either by the principal or the job worker for sending goods to another job worker
- (b) The challan issued by the principal may be endorsed by the job worker indicating the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.
- (c) The challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.

### **Input Tax Credit Forms**

<b>Sr. No.</b>	<b>Notification No.</b>	<b>Periodicity</b>	<b>Relevant Period</b>	<b>Relevant Form</b>	<b>Explanation of the Form</b>	<b>Notified Date</b>
1	Notification 63/2017-CT dated 15 <sup>th</sup> November, 2017	Quarterly	July to September, 2017	Form GST ITC 04	Details of inputs/capital goods sent to job worker and received back	31 <sup>st</sup> December, 2017
2	Notification 67/2017 -CT, dated 21 <sup>th</sup> December, 2017	-	July to November, 2017	Form GST ITC 01	Claim of input tax credit under special circumstances	31 <sup>st</sup> January, 2018



## Chapter 5

# Registration

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Section 23(2) empowers the Government to issue a notification specifying the categories of persons who may be exempted from obtaining registration under the GST law. Multiple notifications have been issued from time to time exempting various category of persons from registration.

### 1. Persons exclusively making supplies taxable under reverse charge under Section 9(3)

**Vide Notification No. 5/2017-Central tax dated 19<sup>th</sup> June 2017**, persons exclusively making taxable supplies on which tax is liable to be paid by the recipient on reverse charge under Section 9(3) of the CGST Act, 2017 have been exempted from registration. For instance, Goods transport agency, advocates etc. upon making of supplies will not have to register if their outward supplies are completely liable under reverse charge mechanism u/s 9(3). It should be noted that this exemption is applicable only when the outward supplies are exclusively under reverse charge mechanism. So, even if a part of the supplies is liable to tax under normal charge, then the person making supplies need to register themselves provided the threshold limit for registration gets exceeded.

### 2. Extension of time limit for submitting application in Form GST REG 26

Any person who has been granted a provisional registration needed to submit an application in Form GST REG 26 along with the relevant documents and information on the GST portal to get the final registration certificate. The time limit was specified as three months or within such further period as may be extended by the Commissioner. In exercise of the said powers, the time limit for submitting such an application was extended to 31<sup>st</sup> December 2017 **vide Order No. 6/2017-GST dated 28<sup>th</sup> October 2017**.

### 3. Casual taxable persons making supplies / Persons making inter-State supplies of handicraft goods

A person making inter-State taxable supplies of goods need to mandatorily register himself under GST. Similarly, a person making taxable supplies in a state wherein he does not any fixed place of business needs to compulsorily register himself without any threshold limit. These two clauses were causing huge hardships to the handicraft industry. In this industry, a person commonly organizes exhibitions in other states to sell his handicraft items and also regularly makes taxable supplies of such items in other States. Since this industry is largely unorganized and has a number of small players, it was difficult for them to comply with the provisions of the GST law. To bolster this industry, the Government exempted these persons from obtaining registration under GST if they do not exceed the threshold limit for registration **vide Notification No. 32/2017-Central Tax and Notification No. 8/2017-Integrated Tax dated 15<sup>th</sup> September 2017 along with Notification No. 38/2017- Central Tax and Notification No. 9/2017- Integrated Tax dated 13<sup>th</sup> October 2017**.

SI No. (1)	Products (2)	HSN Code (3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420

5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products), Handmade shawls, stoles and scarves	including 50, 58, 61 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97
29.	Chain Stitch	Any chapter
30.	Crewel, Namda, Gabba	Any chapter
31.	Willow products	Any chapter
32.	Toran	Any chapter
33.	Articles made of shola	Any chapter

The threshold limit for registration will still apply to them as per Section 22 of the CGST Act, 2017. This means that they need to register themselves if the aggregate turnover computed on all India basis exceeds Rs. 20 lakhs in a financial year in case of supply within non-special category States. This limit reduces to

Rs. 10 lakhs in a financial year for supply within special category states (specified category States means States as specified in Article 279A(4)(g) of Constitution except J&K).

However, these persons have been mandated to obtain Permanent Account number and generate e-way bill without any threshold limit. This has been ensured to keep a track of movement of these goods and avoid any unauthorized movement without proper recognition in the books of accounts of the assessee.

#### 4. Job workers making inter-State supply of services

In India, quite a large number of manufacturing processes are outsourced to a job worker. These job workers are largely unorganized and mostly belong to the SME segment. To ease out the compliance burden for them, the Central Government **vide Notification no. 7/2017- Integrated Tax dated 14<sup>th</sup> September 2017** exempted job workers from obtaining registration under GST even if they are making inter-State taxable supply of services. However, this exemption from registration will not apply if they exceed the threshold limit for registration under Section 22(1) or they had opted for registration voluntarily. Also, this exemption will not be applicable to job workers if they are providing services in relation to jewellery, goldsmiths' and silversmiths' wares and other articles.

#### 5. Persons making inter-State taxable supply of services

Under the service tax regime, only if a person exceeded the threshold limit of Rs.9 lakhs in a financial year, he had to register himself. Under the GST regime, as per section 24, every person making inter-State taxable supply has to register without any threshold limit. As a result, a number of persons providing services from SME segment got covered within the ambit of registration under GST even though they were not liable to do under Service tax regime. To ease the compliance burden, the Government stated **vide Notification no. 10/2017- Integrated Tax dated 13<sup>th</sup> October 2017** that any person making inter-State taxable supply of services will not be liable to register under GST provided the threshold limit for registration under Section 22(1) is not exceeded. This means that a service provider can provide services anywhere without having to register himself if his turnover is below Rs 20 lakhs in a non-special category State/ Rs. 10 lakhs in a Special Category State.

#### 6. Persons making supply of services through e-commerce platform

As per Section 24(ix) of the CGST Act, 2017, every person making supplies of goods or services through electronic commerce operator has to compulsorily register under GST without any threshold limit. A number of small service providers who provide services through electronic commerce operator would have been covered within the ambit of registration. To provide relief to such small service providers, the Government **vide Notification No. 65/2017-Central Tax dated 15<sup>th</sup> November 2017** has exempted them from registration if they do not exceed the threshold limit as per Section 22(1) of the CGST Act 2017.

### Registration Rules

#### 1. Effective date of amendment of application for registration

The law requires a person to make requisite application in Form GST REG-14 for amendment in the particulars of registration. **Vide Notification no. 75/2017- Central Tax dated 29<sup>th</sup> December 2017**, it has been stated that this amendment will be prospective. The amendment will not be effective earlier than the

date of application for amendment except with the order of the Commissioner and the conditions as stated in the said order.

## **2. Cancellation of voluntary registration**

It had been specified in the Registration rules that a person cannot opt for cancellation of registration for a period of 1 year from the effective date of registration if he had registered himself voluntarily. This provision has been removed **vide Notification No. 3/2018-Central Tax dated 23<sup>rd</sup> January, 2018**. Hence, any person who had registered himself voluntarily can now apply for cancellation of registration without waiting for any time limit.

## **3. Cancellation of registration for taxpayers registered under the earlier law**

Quite a number of taxpayers who were registered under the earlier law got migrated/migrated themselves into the GST regime though they were not liable for registration under GST. These persons had given an option to make an application for cancellation of their registration upto 30<sup>th</sup> October 2017 as per the originally notified rules. Through multiple amendments, the final date for cancellation of this registration was stated to be 31<sup>st</sup> March 2018 as per **Notification no. 3/2018- Central Tax dated 23<sup>rd</sup> January 2018**.

### **Registration Forms**

<b>Sr. No.</b>	<b>Order No</b>	<b>Periodicity</b>	<b>Relevant Form</b>	<b>Explanation</b>	<b>Notified Date</b>
1	Order 6/2017 - GST dated 28 <sup>th</sup> October, 2017	One time	Form GST REG 26	Application for enrolment of taxpayer	31 <sup>st</sup> December, 2017

## Tax Invoice, Credit and Debit Notes

### 1. Number of digits of HSN code on the invoice

Under the GST regime, all the classification of goods and services are as per the relevant HSN codes. These codes are required to be specified in the invoice issued by the registered person. However, a registered person having annual turnover as per the below limit needs to mention the digits of Harmonised system of Nomenclature codes as per the last column in the table below as per **Notification No. 12/2017-Central Tax and Notification No. 5/2017-Integrated Tax dated 28<sup>th</sup> June 2017** w.e.f. 01.07.17:

SI No	Annual turnover in the preceding financial year	Number of digits of HSN code
1	Upto Rs. 1 crore fifty lakhs	NIL
2	more than Rs. 1 crore fifty lakhs and upto Rs. 5 crores	2
3	more than Rs. 5 crores	4

### Tax Invoice Rules

#### 1. Invoice for Supply to SEZ Developer / SEZ Unit for authorized operations

Zero rated supplies include both exports and supplies to SEZ unit/developer. In respect of zero rated supplies, the supplier has two options – a) pay the integrated tax on the outward supply and get the refund of taxes paid b) not pay any integrated taxes on outward supplies and get a refund of the unutilised input tax credit. For exports, the specific nature of invoice was specified in the rules already based on the either of the two options cited above. In the case of option (a), the supplier had to issue an invoice with the heading '**SUPPLY MEANT FOR EXPORT ON PAYMENT OF INTEGRATED TAX**' and in case of option (b), the heading stated, '**SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX**'. Nothing was mentioned specifically for supplies to SEZ Units and developers. **Vide Notification No. 17/2017-Central Tax dated 27<sup>th</sup> July 2017**, the invoice is now stated to carry the endorsement as '**SUPPLY TO SEZ UNIT OR DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX**' in case of option (a). In case of option (b), the invoice will carry the endorsement as '**SUPPLY TO SEZ UNIT OR DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX**'. Similar to the invoice in case of export, even an invoice to SEZ unit/developer should contain the following particulars:

- a) Name and address of the recipient
- b) Address of delivery
- c) Name of the country of destination

#### 2. Invoice cum bill of supply

For supply of taxable goods/services, a tax invoice is to be issued. In respect of supply of exempted goods/services, a bill of supply needs to be issued. When both taxable and exempted goods / services are provided as part of the same invoice, an invoice cum bill of supply may be issued in respect of it. This was stated **vide Notification no. 45/2017-Central Tax dated 13<sup>th</sup> October 2017**.

### 3. Issue of invoice for common input services to Input Service Distributor

The law permitted the Input Service Distributor to distribute input tax credit attributable to any of the branches through issue of a special invoice. However, quite a number of common credits may be received by the branches which needs to be transferred to the Input Service Distributor for subsequent distribution. Provisions for issue of invoice in special cases now also covers these common input services for distribution to Input Service Distributors. The law now allows issue of invoice, credit note, and debit note to transfer credit of common input services. The taxable value in the invoice shall be the same as the value of common services. It will contain the following information:

- (a) Name, address and GSTIN of the registered person having the same PAN and State Code as the Input Service Distributor
- (b) Serial number in specified format
- (c) Date of issue of invoice
- (d) GSTIN of supplier of common service and original invoice number whose credit is to be transferred
- (e) Name, address and GSTIN of the Input Service Distributor
- (f) Taxable value, rate and amount of credit to be transferred
- (g) Signature or digital signature of the registered person or his authorized representative

The above was inserted ***vide Notification no. 3/2018-Central Tax dated 23<sup>rd</sup> January 2018.***

### 4. Consolidated tax invoice in case of insurer/banks/Financial Institutions/ Non-Banking Financial Institutions

The original rules required the insurers/banks/financial institutions/non-banking financial companies to mandatorily issue invoices each time a supply was made by them even though the same might have been without the serial number and the address of the recipient. ***Vide Notification No. 45/2017-Central Tax dated 13<sup>th</sup> October 2017***, the suppliers were mandated to issue consolidated tax invoice for supply of services made during the month at the end of the month. However, ***vide Notification No. 55/2017-Central Tax dated 15<sup>th</sup> November 2017***, this mandatory requirement was changed to optional. So, these categories of persons were provided an option only to issue consolidated invoices. For instance, bank charges may be deducted several times during a particular month. The bank can issue a consolidated tax invoice for the total amount of bank charges and the recipient may receive input tax credit on the basis of the said consolidated tax invoice.

### 5. Tax invoice or bill of supply to accompany transport of goods

***Vide Notification No. 3/2018- Central Tax dated 23<sup>rd</sup> January 2018***, it has been stated that the person in charge of the conveyance is required to carry the relevant tax invoice or the bill of supply depending on the nature of supply as per the relevant rules in a situation wherein the person is not required to carry the e-way bill.

## Chapter 7

# Accounts and Records

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### 1. Maintenance of books of accounts relating to additional place of business by a principal or auctioneer for the purpose of auction of tea, coffee, rubber etc.

Difficulties were being faced by a principal and an auctioneer in relation to maintaining books of accounts at each and every additional place of business related to stock of goods like tea, coffee, rubber, etc. meant for supply through an auction. Therefore, in exercise of the powers conferred under section 168 (1) of the CGST Act, 2017, for the purpose of uniformity in the implementation of the Act, it was decided to clarify this matter.

As per the first proviso of section 35(1) of the CGST Act, 2017 both the principal and the auctioneer are required to maintain the books of accounts relating to their additional place(s) of business in such places. It was represented that both the principal as well as the auctioneer may be allowed to maintain the books of accounts relating to the additional place(s) of business at their principal place of business itself.

So, the matter was clarified **vide Circular no. 23/23/2017-GST dated 21<sup>st</sup> December 2017**.

- (a) The principal and the auctioneer of tea, coffee, rubber etc. are required to declare warehouses where such goods are stored as their additional place of business. The buyer is also required to disclose such warehouse as his additional place of business if he wants to store the goods purchased through auction in such warehouses.
- (b) Both the principal and the auctioneer are required to maintain the books of accounts relating to each and every place of business in that place itself as per the first proviso to sub-section (1) of section 35 of the CGST Act. However, in case difficulties are faced in maintaining the books of accounts, it is clarified that they may maintain the books of accounts relating to the additional place(s) of business at their principal place of business instead of such additional place(s).
- (c) Such principal or auctioneer shall intimate their jurisdictional proper officer in writing about the maintenance of books of accounts relating to additional place(s) of business at their principal place of business.
- (d) Further, the principal or the auctioneer shall be eligible to avail input tax credit subject to the fulfilment of other provisions of the Act and the rules made thereunder..

It is further clarified that this Circular is applicable to the supply of tea, coffee, rubber, etc. where the auctioneer claims input tax credit in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction.

## Chapter 8

# Returns

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### 1. Continuation of Form GSTR 3B and deferment of form GSTR 1 and GSTR 2

Due to multiple issues involved in the filing of Form GSTR 2 and 3, 23<sup>rd</sup> GST Council meeting dated 11<sup>th</sup> November 2017 recommended that the time period for filing of GSTR 2 and 3 for July to March 2018 by a Committee of Officers. However, Form GSTR 1 and 3B will continue for the period between July to March 2018. Further, as per the recommendations of the 26<sup>th</sup> GST Council Meeting, the system of filing of Form GSTR 3B and GSTR 1 had been extended for another three months i.e. April to June 2018. A new model was discussed extensively in the meeting and Group of Ministers on IT has been tasked to finalize the same.

Though Form GSTR 3B was expected to be an interim one, it has been continuing till date. This is because Form GSTR 2 and 3 have been deferred by the Government at least 30<sup>th</sup> June 2018. Multiple notifications have been issued for the extension of this form GSTR 3B till June. These notifications are **Notification No. 21/2017-Central Tax dated 8<sup>th</sup> August 2017**, **Notification No. 35/2017- Central Tax dated 15<sup>th</sup> September 2017**, **Notification No. 56/2017- Central Tax dated 15<sup>th</sup> November 2017** and **Notification No. 16/2018- Central Tax dated 23<sup>rd</sup> March 2018**.

### 2. Quarterly returns for persons having aggregate turnover less than Rs. 1.5 crores

As per the recommendations of the 23<sup>rd</sup> GST Council Meeting, taxpayers with an annual aggregate turnover of upto Rs 1.5 crores in the preceding financial year or current financial year were provided the option to furnish their statement of outward supplies in Form GSTR 1 on a quarterly basis. In line with this, Notification no. 71/2017-Central Tax dated 29<sup>th</sup> December 2017 was published by the Central Government. As per the said notification, the due dates for quarterly return of Form GSTR 1 were prescribed for persons having an aggregate turnover of Rs. 1.5 crores in the preceding financial year or current financial year. Since, the option of quarterly filing was not available earlier, many taxpayers had already filed their FORM GSTR-1 for the month of July, such taxpayers need not file these details again and only need to file details for the month of August and September 2017. For those, who had not filed their FORM GSTR-1 for the month of July, they were also required to file their FORM GSTR-1 for the month of July separately and then file their FORM GSTR-1 on quarterly basis for the month of August and September 2017. It may be noted here that the registered person whose aggregate turnover is less than Rs. 1.5 crores have the option to choose whether the return GSTR 1 will be filed quarterly or monthly. Once he chooses to file return on monthly/quarterly basis, the registered person will not have the option to change the return filing periodicity for the entire financial year. In cases where the registered person wrongly reports his aggregate turnover and opts to file FORM GSTR-1 on quarterly basis, he may be liable for punitive action under the CGST Act, 2017. This has been clarified as per **Circular no. 26/26/2017-GST dated 29<sup>th</sup> December 2017**.

### 3. Reduction of late fees for various returns

The following late fees have been prescribed by the law after the reduction made through various notifications:



Return Form	Description	Period	Late Fees (CGST)	Notification number	Notification date
Form GSTR 3B	Summary monthly return	July	Waived	28/2017-CT	1 <sup>st</sup> Sept, 2017
Form GSTR 3B	Summary monthly return	Aug-Sep	Waived	50/2017-CT	24 <sup>th</sup> Oct, 2017
Form GSTR 3B	Summary monthly return (Tax Payable > NIL)	From Oct	Rs. 25/day	64/2017-CT	15 <sup>th</sup> Nov, 2017
Form GSTR 3B	Summary monthly return (Tax Payable = NIL)	From Oct	Rs. 10/day	64/2017-CT	15 <sup>th</sup> Nov, 2017
Form GSTR 1	Statement of outward supplies (Tax payable >NIL)	From July	Rs. 25/day	4/2018-CT	23 <sup>rd</sup> Jan, 2018
Form GSTR 1	Statement of outward supplies (Tax payable =NIL)	From July	Rs. 10/day	4/2018-CT	23 <sup>rd</sup> Jan, 2018
Form GSTR 4	Composition Taxpayer return (Tax payable > NIL)	From July	Rs. 25/day	73/2017-CT	29 <sup>th</sup> Dec, 2017
Form GSTR 4	Composition Taxpayer return (Tax payable = NIL)	From July	Rs. 10/day	73/2017-CT	29 <sup>th</sup> Dec, 2017
Form GSTR 5A	Return of Non-resident providing OIDAR services (Tax payable > NIL)	From July	Rs. 25/day	6/2018-CT	23 <sup>rd</sup> Jan, 2018
Form GSTR 5A	Return of Non-resident providing OIDAR services (Tax payable = NIL)	From July	Rs. 10/day	6/2018-CT	23 <sup>rd</sup> Jan, 2018
Form GSTR 6	Input Service Distributors return	From July	Rs. 25/day	7/2018-CT	23 <sup>rd</sup> Jan, 2018

[CT means Central Tax]

#### 4. System based Reconciliation between GSTR 1,2,3 and GSTR 3B

As per the provisions of sub-rule (5) of rule 61 of the Rules, the return in FORM GSTR-3B was required to be furnished when the due dates for filing of FORM GSTR-1 and FORM GSTR-2 have been extended. After the return in FORM GSTR-3B has been furnished, the process of reconciliation between the information furnished in FORM GSTR3B with that furnished in FORM GSTR-1 and FORM GSTR-2 would be carried out in accordance with the provisions of sub-rule (6) of rule 61 of the Rules.

The detailed procedure for reconciliation of information furnished in FORM GSTR-3 and FORM GSTR-3B is detailed in succeeding paras.

##### (i) Furnishing of information in FORM GSTR- 1 & FORM GSTR-2

It may be noted that after the registered person has filed his return in FORM GSTR3B and the statement of outward supplies in FORM GSTR-1, the inward supplies shall be auto drafted for all registered persons (corresponding recipients of supply) and made available to them in FORM GSTR-2A as per sub-rule (3) of rule 59 of the Rules. FORM GSTR-2A is the exact replica of FORM GSTR-2 containing only those details that are auto-populated from the details furnished in FORM GSTR-1 by the corresponding suppliers. Based on the details communicated in

FORM GSTR-2A, the registered person shall prepare the statement of inward supplies in FORM GSTR-2 by: -

- (a) adding, deleting or modifying the invoice level details communicated in FORM GSTR-2A;
- (b) adding information pertaining to details that are required to be furnished in GSTR-2 but are not part of FORM GSTR-2A like details of imports, details of supplies attracting reverse charge that have been received by registered person;
- (c) providing details of supplies received from composition suppliers and exempt, nil-rated & non-GST inward supplies;
- (d) providing details of advances paid on inward supplies attracting reverse charge, if any, along with adjustments;
- (e) providing details of reversal of ITC as per the provisions of rules 37, 39, 42 and 43 of the Rules, if any; and
- (f) providing HSN wise summary details of inward supplies.

#### **Correction of erroneous details furnished in FORM GSTR-3B**

In case the registered person intends to amend any details furnished in FORM GSTR-3B, it may be done in the FORM GSTR-1 or FORM GSTR-2, as the case may be. For example, while preparing and furnishing the details in FORM GSTR-1, if the outward supplies have been under reported or excess reported in FORM GSTR-3B, the same maybe correctly reported in the FORM GSTR-1. Similarly, if the details of inward supplies or the eligible input tax credit have been reported less or more than what they should have been, the same maybe reported correctly in the FORM GSTR-2. This will get reflected in the revised output tax liability or eligible input tax credit, as the case may be, of the registered person. The details furnished in FORM GSTR-1 and FORM GSTR-2 will be auto-populated and reflected in the return in FORM GSTR-3 for that particular month.

#### **(ii) Action on the system-based reconciliation**

After the registered person has furnished the statement of inward supplies in FORM GSTR-2 by the extended date, the common portal shall auto-draft Part-A of the return in FORM GSTR-3 for the said month based on the information furnished in FORM GSTR-1 and FORM GSTR-2. Based on the revised figures of output tax liability and eligible input tax credit, Table 12 of Part B of FORM GSTR-3 shall be made available. The common portal would populate the correct figures of tax payable in column (2) of Table 12 of FORM GSTR 3, based on the information furnished in FORM GSTR-1 and FORM GSTR-2. The tax paid through the electronic cash ledger and electronic credit ledger in the return in FORM GSTR3B shall be displayed by the system in column (3) to (7) of the Table 12 of Part B of FORM GSTR-3. Where there is no difference between the details of output tax liability and eligible input tax credit furnished in FORM GSTR-3B and the details furnished in FORM GSTR-1 and FORM GSTR-2, the amount of tax payable and tax paid shall be the same in FORM GSTR-3B and FORM GSTR-3. The person can sign and submit FORM GSTR-3 without any additional payment of tax.

#### **(iii) Additional payment of taxes**

Where the tax payable by a registered person as per FORM GSTR-3 is more than what has been paid as per FORM GSTR-3B, the common portal would show another instance of Table 12 for making additional payment of taxes, in accordance with the mandate of clause (b) of sub-rule (6) of rule 61. As the tax payable in column (2) of Table 12 of FORM GSTR-3 is more than what was

shown in FORM GSTR-3B, the additional amount of tax payable can be paid by debiting the electronic cash or credit ledger as per the provisions contained in section 49 of the Act along with applicable interest on delayed payment of tax starting from 26<sup>th</sup> day of August 2017 till the date of debit in the electronic cash or credit ledger. If the eligible ITC claimed by the person in FORM GSTR-2 is less than the ITC claimed and utilised by the registered person in FORM GSTR-3B, the same would be added to his output tax liability and shall have to be paid by him along with interest by debiting the electronic cash or credit ledger as per the provisions contained in section 49 of the Act before submitting the return in FORM GSTR-3 to complete the process. It may be noted that where the transitional credit as declared in FORM GST TRAN-1 is credited to the electronic credit ledger, the same can be utilised for the payment of the said additional tax liability.

**(iv) Additional claim of eligible Input Tax Credit**

Where the eligible input tax credit claimed by the taxpayer in FORM GSTR-3B is less than the input tax credit eligible as per the details furnished in FORM GSTR-2, the additional amount of ITC shall be credited to the electronic credit ledger of the registered person when he submits the return in FORM GSTR-3 (in accordance with clause (c) of sub-rule (6) of rule 61). However, simultaneously, if there is an increase in the output tax liability, the registered person can utilise this additional amount of input tax credit eligible as per the details furnished in FORM GSTR-2 along with the balance in the electronic cash ledger, if required, for the payment of the increased output tax liability and submit his return in FORM GSTR-3.

**(v) Reduction in output tax liability**

Where the output tax liability of the registered person as per the details furnished in FORM GSTR-1 and FORM GSTR-2 is less than the output tax liability as per the details furnished in the FORM GSTR-3B and the same is not offset by a corresponding reduction in the input tax credit to which he is entitled, the excess shall be carried forward to the next month's return to be offset against the output liability of the next month by the taxpayer when he signs and submits the return in FORM GSTR-3. However, simultaneously, if there is a decrease in the eligible input tax credit, the same will be adjusted against the above-mentioned reduction in output tax liability and the balance, if any, of the reduction in output tax liability shall be carried forward to the next month's return to be offset against the output liability of the next month.

**(vi) Submission of GSTR-3B without payment of taxes**

Where, for some reasons, the registered person has only submitted the return in FORM GSTR-3B and has not made the payment of taxes by debiting the same from his electronic cash or credit ledger, the return shall still be subjected to the reconciliation process as detailed above. Such registered person should furnish the details in FORM GSTR-1, FORM GSTR-2 and sign and submit the return in FORM GSTR-3 along with the payment of the due taxes as per the provisions of section 49 of the Act. However, since the payment was not made on or before the due date, the registered person shall be liable for payment of interest on delayed payment of tax starting from 26<sup>th</sup> day of August 2017 till the date of debit in the electronic cash and / or credit ledger but will not be liable to pay any late fee provided the requisite return in FORM GSTR-3B was submitted on or before the due date.

Where the registered person has not submitted the return in FORM GSTR-3B, he is required to furnish the details in FORM GSTR-1 and FORM GSTR-2 and sign and submit the return in FORM GSTR-3 along with the payment of the due taxes as per the provisions of section 49 of the Act. However, since the payment was not made on or before the due date, the registered person

shall be liable for payment of interest on delayed payment of tax starting from 26<sup>th</sup> day of August 2017 till the date of debit in the electronic cash and / or credit ledger. No late fee, however, would be levied for late filing of return in terms of section 47 of the CGST Act, in accordance with the recommendation of the GST Council, as notified **vide Notification No. 28/2017-Central Tax dated 01.09.2017**.

**(vii) Processing of information furnished**

After submission of the information in **FORM GSTR-1** and **FORM GSTR-2**, the process of matching as per section 41, 42 and 43 of the Act read with rules 69 to 76 of the Rules shall be carried out as if these details were submitted in the regular course. Any amendment in the details furnished in FORM GSTR-1 and GSTR-2 shall be done following the procedure laid down under sub-section (3) of section 37 and sub-section (5) of section 38 of the CGST Act respectively. The return shall be considered to be a valid return when the tax payable as per **FORM GSTR-3** has been paid in full after which the return shall be taken up for matching.

The above was prescribed **vide Circular no. 7/7/2017-GST dated 1<sup>st</sup> September 2017**.

Since, the GST Council has decided that the time period of filing of **FORM GSTR-2** and **FORM GSTR -3** for the month of July 2017 to March 2018 would be worked out by a Committee of officers, the system-based reconciliation prescribed under **Circular No. 7/7/2017-GST dated 1<sup>st</sup> September 2017** can only be operationalized after the relevant notification is issued. The contents of the said circular as mentioned above is therefore kept in abeyance till such time.

## **5. Common errors while submitting Form GSTR 3B and Form GSTR 1**

The common errors while submitting FORM GSTR-3B and the steps needed to be taken to rectify the same are provided in the table annexed herewith. The registered person needs to decide at which stage of filing of FORM GSTR-3B he is currently at and also the error committed by him. The corresponding column in the table provides the steps to be followed by him to rectify such error.

It is clarified that as return in FORM GSTR-3B do not contain provisions for reporting of differential figures for past month(s), the said figures may be reported on net basis along with the values for current month itself in appropriate tables i.e. Table No. 3.1, 3.2, 4 and 5, as the case may be. It may be noted that while making adjustment in the output tax liability or input tax credit, there can be no negative entries in the FORM GSTR-3B. The amount remaining for adjustment, if any, may be adjusted in the return(s) in FORM GSTR-3B of subsequent month(s) and, in cases where such adjustment is not feasible, refund may be claimed. Where adjustments have been made in FORM GSTR-3B of multiple months, corresponding adjustments in FORM GSTR-1 should also preferably be made in the corresponding months.

Where the taxpayer has committed an error in submitting (before offsetting and filing) the information in FORM GSTR-3B, a provision for editing the same has been provided. The facility to edit the information can be used only before offsetting the liability and editing will not be permitted after offsetting the liability. Hence, every care should be taken to ensure the accuracy of the figures before proceeding to offset the liabilities.

It is further clarified that the information furnished by the registered person in the return in FORM GSTR-3B would be reconciled by the department's system with the information furnished in FORM GSTR-1 and discrepancies, if any, shall be dealt with in accordance with the relevant provisions of the CGST Act, 2017 and rules made thereunder.

	Stage of Return Filing (GSTR - 3B)			
	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
<b>Common Error- I</b>	Return liabilities / Input tax credit availed were confirmed and submitted and therefore no change can be done to the liability. No action was taken after this step.	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step.	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step.	Return was filed.
<b>Liability was under reported</b>	Use "Edit" facility to add under reported liability.	Use "Edit" facility to add such liability and additional cash, if required (i.e. where sufficient balances are not available in the credit or cash ledgers) may be deposited in the cash ledger by creating challan in <b>FORM GST PMT-06</b> .	Liability may be added in the return of subsequent month(s) after payment of interest.	
	<p><i>Company A has four units in Haryana, while filing their return for the month of July, they inadvertently, missed on details of a last minute order. Since, they had already submitted and confirmed their output supply details, they were not sure of how to proceed. What can they do?</i></p> <p><i>The company may use the 'edit return' facility to add such liability in their submitted return and then proceed for filing of their return.</i></p>	<p><i>Company A has four units in Haryana, while filing their return for the month of July, they inadvertently, missed on details of a last minute order. Since, they had already submitted and confirmed their output supply details, but were not sure of how to proceed. They added cash in the cash to the extent of their under reported liability. What can they do?</i></p> <p><i>The company may use the 'edit return' facility to add such liability in their submitted return. Further, the company may generate a fresh challan under <b>FORM GST PMT-06</b> to additional cash or utilize their credit and</i></p>	<p><i>Company A has four units in Haryana, while filing their return for the month of July, they inadvertently, missed on details of a last minute order. The Company had filed their returns in order to not pay late fee and other penalties. What can they do?</i></p> <p><i>In this case, they may report this additional liability in the return of next month and pay tax with interest.</i></p>	

Common Error - II	Stage of Return Filing (GSTR - 3B)			
	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
	Return liabilities / Input tax credit availed were confirmed and submitted and therefore no change can be done to the liability. No action was taken after this step.	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step.	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step.	Return was filed.
Liability was over reported	Use "Edit" facility to reduce over reported liability.	Use "Edit" facility to reduce over reported liability and cash ledger may be partially debited to offset such liability. Remaining balance may either be claimed as refund or used to offset future liabilities.	Liability may be adjusted in return of subsequent month(s) or refund may be claimed where adjustment is not feasible.	
	<p><i>Company B had reported an inter-State sale but realized that the same sale was counted twice and hence was not to be reported. But the return form was already submitted and no change could be done to the liabilities. What can company B do?</i></p> <p><i>In this case, Company B has the option to use the "edit" facility to reduce such liability and proceed to file their return.</i></p>	<p><i>Company B had reported an inter-State sale but realized that the same sale was counted twice and hence was not to be reported or taxed. But the return form was already submitted and no change could be done to reduce the liabilities. Further, the company had already deposited cash in their cash ledger before realizing this error. What can company B do?</i></p> <p><i>In this case, Company B has the option to use the "edit" facility to reduce such liability. Once, this is done, they can partially debit their cash ledger to offset their tax liability. Further, remaining balance can either be claimed as refund or used to offset future liabilities.</i></p>	<p><i>Company B had reported an inter-State sale but realized that the same sale was counted twice and hence was not to be reported or taxed. But the return form was already filed and no change could be done to reduce the liabilities. What can company B do?</i></p> <p><i>In this case, they may reduce this liability in the return of subsequent months or claim refund of the same.</i></p>	
Change in FORM GSTR-1	Where the liability was over reported in the month's / quarter's FORM GSTR-1 also, then such liability may be amended through amendments under Table 9 of FORM GSTR-1			



Common Error - III	Stage of Return Filing (GSTR - 3B)			
	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
	Return liabilities / Input tax credit availed were confirmed and submitted and therefore no change can be done to the liability. No action was taken after this step.	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step.	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step.	Return was filed.
Liability was wrongly reported	Use "Edit" facility to rectify wrongly reported liability.	Use "Edit" facility to rectify wrongly reported liability and cash ledger may be debited to offset new liability, where sufficient balances are not available in the credit ledger. Remaining balance, if any may be either claimed as refund or used to offset future liabilities.	Unreported liability may be added in the next month's return with interest, if applicable. Also, adjustment may be made in return of subsequent month(s) or refund may be claimed where adjustment is not feasible.	
	<p><i>Company C is registered in the State of Haryana. While entering their outward supplies in FORM GSTR-3B, the company realized that they had inadvertently, shown inter-State supply as intra-State supply and submitted the return. What can they do?</i></p> <p><i>In this case, the company will have to rectify wrongly reported liability using the edit facility. Here, the company will reduce their Central Tax / State tax supplies and liability and add integrated tax liability and proceed to file their return.</i></p>	<p><i>Company C is registered in the State of Haryana. While entering their outward supplies in FORM GSTR-3B, the company realized that they had inadvertently, shown inter-State supply as intra-State supply and submitted the return. Further, they also had updated their Central Tax and State tax cash ledgers. What can they do?</i></p> <p><i>In this case, the company will have to rectify wrongly reported liability using the edit facility. The company will reduce their Central Tax / State tax liability and add integrated tax liability. Further, they will have to pay integrated tax and update their cash ledger. They may seek for Central Tax / State tax cash refund in due course or use the same for offsetting future liabilities.</i></p>	<p><i>Company C was registered in the State of Haryana. While entering their outward supplies in FORM GSTR-3B, the company realized that they had inadvertently, shown inter-State supply as intra-State supply and submitted the return. The company paid their wrong liability and filed their return in order to avoid late fee and penalty? What can they do?</i></p> <p><i>Since, the return has already been filed, then the company will have to report the inter-State supply in their next month's liability and adjust their wrongly paid intra-State liability in the subsequent months returns or claim refund of the same.</i></p>	
Change in FORM GSTR-1	Such taxpayers will have to file for amendments by filling Table 9 of the subsequent month's / quarter's FORM GSTR-1.			

Common Error - IV	Stage of Return Filing (GSTR - 3B)			
	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
	Return liabilities / Input tax credit availed were confirmed and submitted and therefore no change can be done to the liability. No action was taken after this step	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step.	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step.	Return was filed.
Input tax credit was under reported	Use 'Edit' facility to add un-availed input tax credit. Input tax Credit will be added to the credit ledger and may be used for offsetting this month or subsequent month's liability.	No Action required in cash ledger	Input tax credit which was not reported may be availed while filing return for subsequent month(s).	
	<p>Company D, while filing their <b>FORM GSTR - 3B</b> for the month of July, inadvertently, misreported Input tax credit of Rs. 1,00,00,000/- as Rs. 10,00,000/-. They had confirmed and submitted their return. What can they do?</p> <p>The company may use the "edit" facility to add more Input tax credit to their submitted <b>FORM GSTR-3B</b>. Once, this is done, such credit will be reflected in their Electronic Credit ledger and may be utilized to offset liabilities for this month or for subsequent months.</p>	No Action required in cash ledger	<p>Company D, while filing their <b>FORM GSTR - 3B</b> for the month of July, inadvertently, misreported Input tax credit of Rs. 1,00,00,000/- as Rs. 10,00,000/-. They had filed their return and paid Rs. 90,00,000/- in cash. What can they do?</p> <p>Since, the return has already been filed, Company D may add such Input tax credit in their return for subsequent month(s).</p>	
Change in FORM GSTR-1	No Action			



Common	Stage of Return Filing (GSTR - 3B)			
Error - V	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
	Return liabilities / Input tax credit availed were confirmed and submitted and therefore no change can be done to the liability. No action was taken after this step.	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step.	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step.	Return was filed.
Input tax credit was over reported	Use "Edit" facility to rectify the over reported input tax credit	Additional cash, if required, may be deposited in the cash ledger by creating challan in <b>FORM GST PMT-06</b>	Pay (through cash) / Reverse such over reported input tax credit with interest in return of subsequent month (s).	
	<i>While filing their <b>FORM GSTR 3B</b> for the months of July, 2017, Company E inadvertently, reported their eligible input tax credit, as Rs. 20,00,000/- instead of Rs. 10,00,000/-. What can they do?</i> <i>Since, the company has submitted details of their input tax credit but not used such credit for offsetting their liabilities, they can reduce their input tax credit by using the "edit" facility.</i>	<i>While filing their <b>FORM GSTR 3B</b> for the months of July, 2017, Company E inadvertently, reported their eligible input tax credit, as Rs. 20,00,000/- instead of Rs. 10,00,000/-. What can they do?</i> <i>Since, the company has submitted details of their input tax credit but not used such credit for offsetting their liabilities, they can reduce their input tax credit by using the "edit" facility. Since, they have deposited Rs. 10,00,000/- only in their input tax credit ledger they may deposit additional Rs. 10,00,000/- in the cash ledger by creating challan in <b>FORM GST PMT-06</b>.</i>	<i>While filing their <b>FORM GSTR 3B</b> for the months of July, 2017, Company E inadvertently, reported their eligible input tax credit, as Rs. 20,00,000/- instead of Rs. 10,00,000/-. Company E also utilized their additional input tax credit and filed their returns. What can they do?</i>  <i>Since, the company had utilized ineligible credit to offset such liabilities, the company will have to pay (through cash) / Reverse such over reported utilized input tax credit with interest.</i>	
Change in <b>FORM GSTR-1</b>	No Action			

Common Error - VI	Stage of Return Filing (GSTR - 3B)			
	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
	Return liabilities / Input tax credit availed were confirmed and submitted and therefore no change can be done to the liability. No action was taken after this step	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step.	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step.	Return was filed.
	<ul style="list-style-type: none"> <li>• “Edit” facility to be used to rectify such liability.</li> <li>• New Input tax credit will be added to the credit ledger.</li> <li>• Input tax credit reduced will be adjusted in the credit ledger without any additional liability</li> </ul>	Additional cash, if required, may be deposited in the cash ledger by creating challan in <b>FORM GST PMT-06</b>	Pay(through cash) / Reverse any wrongly reported input tax credit in return of subsequent month(s).  For under reported input tax credit, the same may be availed in return of subsequent month(s).	
<b>Input Tax Credit of the wrong tax was taken</b>	<p><i>While filing their FORM GSTR 3B for the months of July, 2017, Company E inadvertently, reported their Central Tax credit of Rs. 20,00,000/- as Integrated tax. What can they do?</i></p> <p><i>Use edit facility to claim correct central tax credit under the right head.</i></p>	<p><i>While filing their FORM GSTR 3B for the months of July, 2017, Company E inadvertently, reported their Central Tax credit of Rs. 20,00,000/- as Integrated tax. What can they do?</i></p> <p><i>They can use “edit” facility to correct central tax credit under the right head. For offsetting any integrated tax liability, additional cash may be deposited in the cash ledger by creating challan in FORM GST PMT-06.</i></p>	<p><i>While filing their FORM GSTR 3B for the months of July, 2017, Company E inadvertently, reported their Central Tax credit of Rs. 20,00,000/- as Integrated tax credit. In order to avoid late fee and penalties, they paid Rs. 20,00,000/- Central Tax in cash and did not utilize their Integrated tax credit. What can they do?</i></p> <p><i>Since, the company has filed the returns and there is an unutilized Integrated tax credit of Rs. 20,00,000/- which was inadmissible to them, they will have to pay / reverse such credit in the return of subsequent month(s). Further, Central Tax credit of Rs. 20,00,000/- can be availed in return of subsequent month(s).</i></p>	

Change in FORM GSTR-1	No Action			
Common Error - VII	Stage of Return Filing (GSTR - 3B)			
	Stage 1	Stage 2	Stage 3	Stage 4
	Confirmed Submission	Cash Ledger Updated	Offset Liability	Return Filed
	Return liabilities / Input tax credit availed were reported correctly and thereafter confirmed and submitted. Therefore no change is required to be done to the liability. No action was taken after this step.	Cash was added to the electronic cash ledger as per the return liability. No action was taken after this step	All liabilities were offset by debiting the cash and credit ledger. No action was taken after this step	Return was filed.
	No Action	Add cash under the right tax head and seek cash refund of the cash added under the wrong tax head.	No Action	
Cash ledger wrongly updated	No Action	<i>While filing their FORM GSTR-3B return, Company F while generating payment challan added Rs. 5,00,000/- under the Central Tax head, while they wanted to deposit Rs. 5,00,000/- under the integrated tax head. What can they do?</i>	No Action	
		<i>Since, they have already filed their challan, they will have to add Rs. 5,00,000/- in their integrated tax head and file their returns. Further, they may seek refund of Rs. 5,00,000/- from their cash ledger.</i>		
Change in FORM GSTR-1	No Action			

## Returns Rules

### 1. Notification of Form GSTR 3B on extension of Form GSTR 1 and GSTR 2

**Vide Notification No. 17/2017-Central Tax dated 27<sup>th</sup> July 2017** effective from 1<sup>st</sup> July 2017, applicability of Form GSTR 3B has been prescribed. Where the time limit for furnishing of details in form GSTR 1 and GSTR 2 is extended, the Commissioner by notification require furnishing of Form GSTR 3B subject to the manner and conditions as may be prescribed.

Further, it has been stated that Part A of the return in Form GSTR 3 will be electronically generated on the basis of the information furnished in Form GSTR 1, Form GSTR 2 and based on other liabilities of preceding tax period. Part B of Form GSTR 3 will be based on the data furnished in Form GSTR 3B.

In case of any discrepancies between Form GSTR 3 (on auto-population from Form GSTR 1 and 2) and Form GSTR 3B, the registered person can modify Part B of the return in Form GSTR 3 and discharge any tax liability if required. Where the amount of input tax credit in Form GSTR 3 exceeds the input tax credit in terms of Form GSTR 3B, the excess input tax credit shall be credited to the electronic credit ledger.

However, the above process of reconciliation is not yet in place because GSTR 2 and 3 has been deferred by the Government at least till 30<sup>th</sup> June 2018.

### 2. Furnishing of form GSTR 4 from a date other than the first month of a quarter

A composition dealer has been allowed the option to opt for composition scheme in any month effective from the first date of the next month till 31<sup>st</sup> March 2018. It may happen that this date may not be the first month of a quarter. In that case, it has been prescribed that Form GSTR 4 will be furnished for that period of the quarter for which the person pays under composition scheme and not the period before that. For the period before that date, the returns which are applicable for a regular taxpayer needs to be furnished.

### Notification/Extension of All Forms at A Glance Return Forms

Sr. No.	Notification No	Periodicity	Relevant Period	Relevant Form	Notified Date	Conditions
1	Notification No. 24/2017-CT dated 21 <sup>st</sup> August, 2017	Monthly	July, 2017	Form GSTR 3B	25 <sup>th</sup> August, 2017	Registered persons entitled to avail ITC U/s 140 but opting not to file FORM GSTR TRAN-1 on or before the 28 <sup>th</sup> August, 2017
2	Notification No. 24/2017-CT dated 21 <sup>st</sup> August, 2017	Monthly	July, 2017	Form GSTR 3B	28 <sup>th</sup> August, 2017	Registered persons entitled to avail ITC U/s 140 but opting not to file FORM GSTR TRAN-1 on or before the 28 <sup>th</sup> August, 2017
3	Notification No. 35/2017-CT dated 15 <sup>th</sup> September, 2017	Monthly	August, 2017	Form GSTR 3B	20 <sup>th</sup> September, 2017	

Sr. No.	Notification No	Periodicity	Relevant Period	Relevant Form	Notified Date	Conditions
4	Notification No. 35/2017-CT dated 15 <sup>th</sup> September, 2017	Monthly	September, 2017	Form GSTR 3B	20 <sup>th</sup> October, 2017	
5	Notification No. 35/2017-CT dated 15 <sup>th</sup> September, 2017	Monthly	October, 2017	Form GSTR 3B	20 <sup>th</sup> November, 2017	
6	Notification No. 35/2017-CT dated 15 <sup>th</sup> September, 2017	Monthly	November, 2017	Form GSTR 3B	20 <sup>th</sup> December, 2017	
7	Notification No. 2/2018-CT dated 20 <sup>th</sup> January, 2018	Monthly	December, 2017	Form GSTR 3B	22 <sup>nd</sup> January, 2018	
8	Notification No. 56/2017-CT dated 15 <sup>th</sup> November, 2017	Monthly	January, 2018	Form GSTR 3B	20 <sup>th</sup> February, 2018	
9	Notification No. 56/2017-CT dated 15 <sup>th</sup> of November, 2017	Monthly	February, 2018	Form GSTR 3B	20 <sup>th</sup> March, 2018	
10	Notification No. 56/2017-CT dated 15 <sup>th</sup> November, 2017	Monthly	March, 2018	Form GSTR 3B	20 <sup>th</sup> April, 2018	
11	Notification 16/2018-CT dated 23 <sup>th</sup> March, 2018	Monthly	April, 2018	Form GSTR 3B	20 <sup>th</sup> May, 2018	
12	Notification 16/2018-CT dated 23 <sup>th</sup> March, 2018	Monthly	May, 2018	Form GSTR 3B	20 <sup>th</sup> June, 2018	
13	Notification 16/2018-CT dated 23 <sup>th</sup> March, 2018	Monthly	June, 2018	Form GSTR 3B	20 <sup>th</sup> July, 2018	
14	Notification No. 71/2017-CT dated 29 <sup>th</sup> December, 2017	Quarterly	July - September, 2017	Form GSTR 1	10 <sup>th</sup> January, 2018	Registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year and opting to file the return quarterly
15	Notification No. 71/2017-CT dated 29 <sup>th</sup> December, 2017	Quarterly	October - December, 2017	Form GSTR 1	15 <sup>th</sup> February, 2018	Registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding

Sr. No.	Notification No	Periodicity	Relevant Period	Relevant Form	Notified Date	Conditions
						financial year or the current financial year and opting to file the return quarterly
16	Notification No.71/2017-CT dated 29 <sup>th</sup> December, 2017	Quarterly	January - March, 2018	Form GSTR 1	30 <sup>th</sup> April, 2018	Registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year and opting to file the return quarterly
17	Notification No.72/2017-CT dated 29 <sup>th</sup> December, 2017	Monthly	July - November, 2017	Form GSTR 1	10 <sup>th</sup> January, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
18	Notification No.72/2017-CT dated 29 <sup>th</sup> December, 2017	Monthly	December, 2017	Form GSTR 1	10 <sup>th</sup> February, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
19	Notification No.72/2017-CT dated 29 <sup>th</sup> December, 2017	Monthly	January, 2018	Form GSTR 1	10 <sup>th</sup> March, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person

Sr. No.	Notification No	Periodicity	Relevant Period	Relevant Form	Notified Date	Conditions
						opting to file the return monthly
20	Notification No.72/2017-CT dated 29th December, 2017	Monthly	February, 2018	Form GSTR 1	10 <sup>th</sup> April, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
21	Notification No.72/2017-CT dated 29 <sup>th</sup> December, 2017	Monthly	March, 2018	Form GSTR 1	10 <sup>th</sup> May, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
22	Notification 59/2017-CT dated 15 <sup>th</sup> November, 2017	Quarterly	July to September, 2017	Form GSTR 4	24 <sup>th</sup> December, 2017	
23	Notification 68/2017-CT dated 21 <sup>st</sup> day of December, 2017	Monthly	July 2017 to December, 2017	Form GSTR 5	31 <sup>st</sup> January, 2018	
24	Notification 69/2017-CT dated 22 <sup>nd</sup> December, 2017	Monthly	July 2017 to December, 2017	Form GSTR 5A	31 <sup>st</sup> January, 2018	
25	Notification 19/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	July 2017 to April, 2018	Form GSTR 6	31 <sup>st</sup> May, 2018	
26	Notification 18/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	April, 2018	Form GSTR 1	31 <sup>st</sup> May, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current

Sr. No.	Notification No	Periodicity	Relevant Period	Relevant Form	Notified Date	Conditions
						financial year or any other person opting to file the return monthly
27	Notification 18/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	May, 2018	Form GSTR 1	10 <sup>th</sup> June, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
28	Notification 18/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	June, 2018	Form GSTR 1	10 <sup>th</sup> July, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
29	Notification 17/2018-CT dated 28 <sup>th</sup> March, 2018	Quarterly	April to June, 2018	Form GSTR 1	31 <sup>st</sup> July, 2018	Registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year and opting to file the return quarterly
30	Notification 16/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	April, 2018	Form GSTR 3B	20 <sup>th</sup> May, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the



Sr. No.	Notification No	Periodicity	Relevant Period	Relevant Form	Notified Date	Conditions
						return monthly
31	Notification 16/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	May, 2018	Form GSTR 3B	20 <sup>th</sup> June, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly
32	Notification 16/2018-CT dated 28 <sup>th</sup> March, 2018	Monthly	June, 2018	Form GSTR 3B	20 <sup>th</sup> July, 2018	Registered persons having aggregate turnover more than 1.5 crore rupees in the preceding financial year or the current financial year or any other person opting to file the return monthly

[CT-Central Tax; ITC -Input Tax Credit]

## Chapter 9

# Payment of Tax

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The Central Government, on the recommendations of the Council fixed the rate of interest per annum, for the purposes of the sections mentioned below through **Notification No.13/2017-Central Tax** and **Notification No. 6/2017-Integrated Tax dated 28<sup>th</sup> June 2017**. This notification shall come into force from the 1st day of July 2017

SI No.	Provision	Notified Rate of Interest
1.	Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the time period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay , on his own, interest at such rate not exceeding eighteen per cent., as may be notified by the government on the recommendation of the council. {sub-section (1) of section 50}	18%
2.	A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such a rate not exceeding twenty- four per cent., as may be notified by the government on the recommendation of the council. {sub-section (3) of section 50}	24%
3.	Where a refund is withheld under sub-section (11), the taxable person shall, notwithstanding anything contained in section 56, be entitled to interest at such rate not exceeding six per cent. as may be notified on the recommendations of the Council, if as a result of the appeal or further proceedings he becomes entitled to refund. {sub-section (12) of section 54}	6%
4.	If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under subsection (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax. (Section 56)	6%
5.	Provided that where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding nine per cent. as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund. (proviso to section 56)	9%

## **PAYMENT OF TAX RULES**

### **1. Validity of the challan**

It has been stated that the validity of the challan generated on the GST common portal before making of payment will be 15 days from its date of generation. This amendment was brought ***vide Notification No. 22/2017-Central Tax dated 17<sup>th</sup> August 2017.***

### **2. Person supplying OIDAR services from outside India**

The payment can be made by persons supplying online information database access and retrieval services from outside India to non-taxable recipient in India as per the following:

- The payment can be made through Board's payment system namely Electronic Accounting system in Excise and Service Tax from the date to be notified by the Board
- The payment can be made through the mode of international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.

This amendment was brought ***vide Notification No. 22/2017-CT dated 17<sup>th</sup> August 2017.***

## **TAX DEDUCTED AT SOURCE**

### **List of deductor' s for TDS under GST**

TDS is to be deducted under GST as per the provisions of Section 51 of the CGST Act, 2017. Apart from the list of persons already mentioned in Section 51 of the CGST Act, 2017, the Government has the power to notify other persons who will be required to deduct TDS. In exercising of the said powers, the following persons have been notified ***vide Notification No. 33/2017-Central Tax dated 15<sup>th</sup> September 2017:***

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature; or
  - (ii) established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings

It may be noted that the applicability of the provisions of TDS has been deferred to a date to be notified in future.

## Chapter 10

# Refunds

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### 1. Furnishing of Bond/ Letter of Undertaking (LUT) for Zero rated supplies

As per Section 16(1) of the IGST Act, 2017, zero rated supply means any of the following supplies of goods or services or both namely: -

- (a) Export of goods or services or both
- (b) Supply of goods or services or both to a Special Economic Zone developer or Special Economic Zone Unit

A registered person making zero rated supplies shall be eligible to claim refund under either of the following options:

- (a) He may supply goods or services or both under Bond or LUT without payment of integrated tax and claim refund of unutilised input tax credit
- (b) He may supply goods or services or both subject to such conditions safeguards and procedure as may be prescribed on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied

So, it can be inferred from the above that in order to make a zero-rated supply without payment of tax, furnishing of Bond or LUT is mandatory

In respect of the above, **Notification No. 37/2017-Central tax dated 4<sup>th</sup> October 2017** was issued by the Government. Under this notification, the CBEC specifies safeguards and conditions subject to which LUT in place of bond may be issued by registered person for export without payment of integrated tax. It states that all registered persons shall be eligible to furnish a LUT except those who have been prosecuted for any offence under the GST or the earlier laws wherein the tax evaded exceeds Rs. 2,50,000.

Of course, persons who do not satisfy this condition can export without payment of integrated tax on the basis of a bond.

The above provisions will also be applicable in case of supply by a registered person to SEZ developer/unit without payment of integrated tax.

### 2. Validity of LUT

The LUT shall be valid for the whole financial year in which it is tendered. However, as per Rule 96A of the CGST Rules, 2017, any registered person who has exercised the option to supply goods or services for export without payment of integrated tax binds himself to pay the tax along with interest within a period of –

- (a) 15 days after the expiry of 3 months from the date of issue of invoice for export if the goods are not exported out of India
- (b) 15 days after the expiry of one year or an extended period from the date of issue of invoice for export if the payment for such services is not received by the exporter in convertible foreign exchange

Also, as per the **Notification No. 37/2017-Central Tax dated 4<sup>th</sup> October 2017**, the facility of export without payment of integrated tax will be deemed to have been withdrawn. Once the said amount is paid, the facility of export without payment of integrated tax will be restored.

### 3. Manner of furnishing LUT/Bond

The facility to furnish LUT has become active on the GST portal. So, one can directly make an application for acceptance of LUT online. The authorized signatory registered on the GST portal can act as the signing authority for application of such LUT.

The registered person needs to fill and submit **Form GST RFD 11** on the common portal. An LUT shall be deemed to be accepted as soon as an acknowledgement for the same bearing Application Reference Number is generated online. In this situation no documents need to be physically submitted to the jurisdictional office for acceptance of LUT

If it is discovered that an exporter whose LUT has been so accepted was ineligible to furnish an LUT, then the LUT will be liable for rejection. Once rejected, it shall be deemed to have been rejected ab initio. This has been clarified **vide Circular no. 40/14/2018-GST dated 6<sup>th</sup> April 2018**.

However, before the option to furnish such LUT was enable online, it had to be filed physically with the Department. Through **Circular no. 8/8/2017-GST dated 4<sup>th</sup> October 2017**, it was specified that the LUT will be furnished on the letter head of the registered person in duplicate for a financial year in annexure **Form GST RFD 11** to the jurisdictional Deputy/Assistant Commissioner and it will be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or the person duly authorized by such working partner or Board of Directors of such company or proprietor as per the given Circular and **Notification No. 37/2017-Central Tax dated 4<sup>th</sup> October 2017** and **Notification No. 16/2017-Central Tax dated 7<sup>th</sup> July 2017**.

Self-declaration to the effect that the conditions of LUT have been fulfilled shall be accepted unless there is specific to show otherwise. This means that self-declaration by the exporter to the effect that he has not been prosecuted should suffice for the purposes of **Notification No. 37/2017- Central Tax dated 4<sup>th</sup> October 2017**.

As regards the bond, the manner has been guided as per Circular no. 8/2017-GST dated 4<sup>th</sup> October 2017. It should be furnished on a non-judicial stamp paper of the value as applicable in the State in which it is furnished. Since the facility of export under LUT has been extended to all registered persons, bond will be required to be furnished by those persons who have been prosecuted for cases involving amount exceeding Rupees two hundred and fifty lakhs. A bond, in all cases, shall be accompanied by a bank guarantee of 15% of the bond amount.

The exporters shall furnish a running bond where the bond amount would cover the amount of self-assessed estimated tax liability on the export. The exporter shall ensure that the outstanding integrated tax liability on exports is within the bond amount. In case the bond amount is insufficient to cover the said liability in yet to be completed exports, the exporter shall furnish a fresh bond to cover such liability. The onus of maintaining the debit / credit entries of integrated tax in the running bond will lie with the exporter. The record of such entries shall be furnished to the Central tax officer as and when required.

As LUT/Bond is a *priori* requirement for export, including exports to a SEZ developer or a SEZ unit, the LUT/bond should be processed on top most priority. It is clarified that LUT/bond should be accepted within a period of three working days of its receipt along with the self-declaration as stated in para 2(d) above by the exporter. If the LUT / bond is not accepted within a period of three working days from the date of submission, it shall be deemed to be accepted. This was specified as per **Circular no. 8/8/2017-GST dated 4<sup>th</sup> October 2017**. It may be noted that there is no acceptance of LUT by the Department any more ever since the process has become online.

#### 4. Cross empowerment of officers for processing and grant of refund

It was specified that the officers appointed under the SGST/UTGST Act, 2017 who are authorized for the purposes of refund shall act as proper officers even under the CGST Act 2017. This is subject to specific sub-rules of Rule 96 of the CGST Rules, 2017 wherein the refund is granted in case of export of goods on payment of tax. This has been specified as per **Notification No. 39/2017-Central Tax dated 13<sup>th</sup> October 2017 and Notification No. 11/2017-Integrated Tax dated 13<sup>th</sup> October 2017 as modified by Notification No. 1/2018-Integrated Tax dated 23<sup>rd</sup> January 2018 and Notification No. 10/2018-Central Tax dated 23<sup>rd</sup> January 2018.**

#### 5. Deemed export

As per Section 147 of the CGST Act, 2017, the Government subject to certain conditions and safeguards notify supplies of goods as deemed exports where goods supplied do not leave India and payment for such supplies either in Indian rupees or in convertible foreign exchange if such goods are manufactured in India. As per **Notification No. 48/2017-Central tax dated 18<sup>th</sup> October 2017**, the following supplies were stated to be deemed exports:

1. Supply of goods by a registered person against Advance Authorisation  
(“**Advance Authorisation**” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.)
2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation  
(“**Export Promotion Capital Goods Authorisation**” means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.)
3. Supply of goods by a registered person to Export Oriented Unit  
(“**Export Oriented Unit**” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.)
4. Supply of gold by a bank or Public-Sector Undertaking specified in the Notification No. 50/2017-Customs, dated 30<sup>th</sup> June 2017 (as amended) against Advance Authorisation.

For supplies to EOU / EHTP / STP / BTP units in terms of **Notification No. 48/2017-Central Tax dated 18.10.2017**, the following procedure and safeguards are prescribed as per **Circular no. 14/14/2017-GST dated 6<sup>th</sup> November 2017**-

- (i) The recipient EOU / EHTP / STP / BTP unit shall give prior intimation in a prescribed proforma in "Form-A" bearing a running serial number containing the goods to be procured, as pre-approved by the Development Commissioner and the details of the supplier before such deemed export supplies are made. The said intimation shall be given to –
  - a) the registered supplier;
  - b) the jurisdictional GST officer in charge of such registered supplier; and
  - c) its jurisdictional GST officers.
- (ii) The registered supplier thereafter will supply goods under tax invoice to the recipient EOU / EHTP / STP / BTP unit.

- (iii) On receipt of such supplies, the EOU / EHTP / STP / BTP unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to –
  - a) the registered supplier;
  - b) the jurisdictional GST officer in charge of such registered supplier; and
  - c) its jurisdictional GST officer.
- (iv) The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to EOU / EHTP / STP / BTP unit.

The recipient EOU / EHTP / STP / BTP unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B". The software for maintenance of digital records shall incorporate the feature of audit trail. While the data elements contained in the Form-B are mandatory, the recipient units will be free to add or continue with any additional data fields, as per their commercial requirements. All recipient units are required to enter data accurately and immediately upon the goods being received in, utilized by or removed from the said unit. The digital records should be kept updated, accurate, complete and available at the said unit at all times for verification by the proper officer, whenever required. A digital copy of Form – B containing transactions for the month, shall be provided to the jurisdictional GST officer, each month (by the 10<sup>th</sup> of month) in a CD or Pen drive, as convenient to the said unit.

The above procedure and safeguards are in addition to the terms and conditions to be adhered to by EOU / EHTP / STP / BTP unit in terms of the Foreign Trade Policy, 2015-20 and the duty exemption notification being availed by such unit.

Further, the following documents are required to be produced as evidence by the supplier of deemed export supplies for claiming refund as per **Notification No. 49/2017-Central Tax dated 18<sup>th</sup> October 2017**:

1. Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2. An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3. An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of the supply and the recipient may claim the refund.

## 6. Supply of goods not eligible for refund of unutilized input tax credit

On the following supply of goods as modified from time to time, no refund of unutilized input tax credit is available as per **Notification No. 5/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017, 29/2017- Central Tax (Rate) dated 22<sup>nd</sup> September 2017, 44/2017- Central Tax (Rate) dated 14<sup>th</sup> November 2017, Notification No 5/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017, 29/2017- Integrated Tax (Rate) dated 22<sup>nd</sup> September 2017 and 46/2017- Integrated Tax (Rate) dated 14<sup>th</sup> November 2017**:

S. No.	Tariff item, heading, sub-heading or Chapter	Description of Goods
(1)	(2)	(3)
1.	5007	Woven fabrics of silk or of silk waste
2.	5111 to 5113	Woven fabrics of wool or of animal hair
3.	5208 to 5212	Woven fabrics of cotton
4.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
5.	5407, 5408	Woven fabrics of manmade textile materials
6.	5512 to 5516	Woven fabrics of manmade staple fibres
6A	5608	Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets of textile materials
6B	5801	Corduroy Fabrics
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
7.	60	Knitted or crocheted fabrics [All goods]
8.	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
9.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof
10.	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
11.	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
12.	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
13.	8606	Railway or tramway goods vans and wagons, not self-propelled
14.	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof
15.	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing

As per Circular no. 18/18/2017-GST dated 16<sup>th</sup> November 2017, it has been stated that the above restriction of refund of unutilized input tax credit will not be applicable to zero rated supplies that is (a) export of goods or services or both (b) supply of goods or services or both to SEZ Developer/Unit. Thereby



it was clarified that in respect of manufacturer exporter of fabrics [falling under chapters 50 to 55 and 60 and headings 5608, 5801 and 5806], refund of unutilized input tax credit on inputs (but not capital goods) will be allowed in respect of fabrics manufactured and exported by him.

## 7. Supply of services not eligible for refund of unutilized input tax credit

As per 5(b) of Schedule II of the CGST Act 2017, construction of complex, building, civil structure or a part thereof including a complex or building intended for sale to a buyer, wholly or partly except where the entire consideration has been received after issuance of completion certificate where required by the competent authority or after its first occupation whichever is higher will be considered supply of services. In this regard, **Notification No. 15/2017-Central Tax (Rate) and 12/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017** restricts refund of unutilized input tax credit with regard to this service as per 5(b) of Schedule II of the CGST Act, 2017

## 8. Refund of 50% of CGST applicable on all inward supplies of goods received by Canteen Stores Department (CSD) for subsequent supply to URCs/CSD

**Vide Notification No. 6/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 and Notification No. 6/2017-Integrated Tax (Rate) both dated 28<sup>th</sup> June 2017**, CSD under the Ministry of Defence will be entitled to claim a refund of 50% of the applicable central tax on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

## 9. Refund to UIN Entities

In terms of Circular No.36/10/2018-GST dated 13<sup>th</sup> March, 2018, the GST Council has decided that the entities having UIN may be given centralized registration at the option of such entities. The Central Government will be responsible for all administrative compliances in respect of such entities. Further, following issues have been clarified in respect of the UIN entities:

Status of registration for UINs:

- (i) Entities having UINs are given a special status under the CGST Act as these are not covered under the definition of registered person. These entities have been granted UINs to enable them to claim refund of GST paid on inward supply of goods or services or both received by them. Therefore, if any such entity is making supply of goods or services or both in the course or furtherance of business then such entity will need to apply for GSTIN as per the provisions contained in the CGST Act read with the Rules made thereunder.
- (ii) The process for applying for UIN has been outlined under Rule 17 of the CGST Rules. As stated in the Rules, any person covered under clause (a) of sub-section (9) of section 25 of the CGST Act may submit an application electronically in **FORM GST REG-13** on the common portal. Therefore, Specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries shall apply for grant of UIN electronically by filling **FORM GST REG-13**.
- (iii) Due to delays in making available **FORM GST REG-13** on the common portal, an alternative mechanism has been developed. Entities covered under clause (a) of sub-section (9) of Section 25 of the CGST Act may approach the Protocol Division, Ministry of External Affairs in this regard, who will facilitate grant of UINs in coordination with the Central Board of Excise and Customs (CBEC) [now Central Board of Indirect Taxes and Customs (CBIC)] and GSTN.

- (iv) It is clarified that the facility of single UIN is optional and an entity may seek more than one UIN.

Filing of return by UIN agencies:

- (i) The procedure for filing returns by UIN entities is specified under sub-rule (1) of Rule 82 of the CGST Rules. The UIN entity is required to file details of inward supplies in **FORM GSTR-11**.
- (ii) It may be noted that return in **FORM GSTR-11** is required to be filed only for those tax periods for which refund is being claimed. In other words, if an UIN holder is not claiming refund for a particular period, it need not file return in **FORM GSTR-11** for that period

Applying for refund by UIN agencies:

- (i) All the entities who have been issued UINs and are notified under Section 55 of the CGST Act will be eligible for refund of inward supply of goods or services or both in terms of **Notification No. 16/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017** as amended.

It may be noted that the conditions specified under the said notification need to be complied with while applying for refund claims. Further, field officers are hereby instructed to ensure that all the certificates / undertaking etc. as stipulated in the said notification be duly checked while processing the refund claims.

- (ii) The procedure for filing a refund application has been outlined under Rule 95 of the CGST Rules which provides for filing of refund on quarterly basis in **FORM GST RFD-10** along with a statement of inward invoices in **FORM GSTR-11**. It is hereby clarified that **FORM GSTR-11** along with **FORM GST RFD-10** has to be filed separately for each of those quarters for which refund claim is being filed.
- (iii) Agencies which have been allotted UINs may visit User Manual / FAQ section on the common portal ([www.gst.gov.in](http://www.gst.gov.in)) for step by step instructions on how to file **FORM GSTR-11** and **FORM GST RFD-10**.
- (iv) It is hereby clarified that all the entities claiming refund shall submit the duly filled in print out of **FORM GST RFD-10** to the jurisdictional Central Tax Commissionerate. All refund claims shall be processed and sanctioned by respective Central Tax offices. In order to facilitate processing of refund claims of UIN entities, a nodal officer has been designated in each State. Application for refund claim may be submitted before the designated Central Tax nodal officers in the State in which the UIN has been obtained.
- (v) There may be cases where multiple UINs existed for the same entity but were later merged into one single UIN. In such cases, field formations are requested to process refund claims for earlier unmerged UINs also. Hence, the refund application will be made with the single UIN only but invoices of old UINs may be declared in the refund claim, which may be accepted and taken into account while processing the refund claim.

Passing of refund order and settlement of funds:

- (i) The facility of centralized UIN ensures that irrespective of the type of tax (CGST, SGST, IGST or Cess) and the State where such inward supply of goods or services have been procured, all refunds would be processed by Central authorities only. Therefore, field formations are advised that all refunds are to be processed on merits irrespective of where and which type of tax is paid on inward supply of goods or services or both by such entities.
- (ii) A monthly report is required to be furnished to the Director General of Goods and Services Tax by the 30<sup>th</sup> of the succeeding month.

## 9. Manual filing and processing of refund claims in respect of zero-rated supplies

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of zero-rated supplies shall be filed and processed manually till further orders. Therefore, the following conditions and procedure are laid down for the manual filing and processing of the refund claims:

1. As per sub-section (3) of section 16 of the IGST Act, 2017 read with clause (i) of sub-section (3) and sub-section (6) of section 54 of the CGST Act and rules 89 to 96A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules'), a registered person may make zero-rated supplies of goods or services or both on payment of integrated tax and claim refund of the tax so paid, or make zero-rated supplies of goods or services or both under bond or LUT without payment of integrated tax and claim refund of unutilized input tax credit in relation to such zero rated supplies.
2. The refund of integrated tax paid on goods exported out of India is governed by Rule 96 of the CGST Rules. The shipping bill filed by an exporter shall be deemed to be an application for refund in such cases. The application shall be deemed to have been filed only when export manifest or export report is filed and the applicant has furnished a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be. Upon receipt of the information regarding furnishing of a valid return in **FORM GSTR-3** or **FORM GSTR-3B**, as the case may be, from the common portal, the system designated by the Customs shall process the claim for refund and an amount equal to the integrated tax paid in respect of such export shall be electronically credited to the bank account of the applicant. Any order regarding withholding of such refund or its further sanction respectively in **PART-B** of **FORM GST RFD-07** or **FORM GST RFD-06** shall be done manually till the refund module is operational on the common portal.
3. The application for refund of integrated tax paid on zero-rated supply of goods to a Special Economic Zone developer or a Special Economic Zone unit or in case of zero-rated supply of services is required to be filed in **FORM GST RFD-01A** (as notified in the CGST Rules *vide Notification No. 55/2017 – Central Tax dated 15<sup>th</sup> November 2017*) by the supplier on the common portal and a print out of the said form shall be submitted before the jurisdictional proper officer along with all necessary documentary evidences as applicable within the time stipulated for filing of such refund under the CGST Act.
4. The application for refund of unutilized input tax credit on inputs or input services used in making such zero-rated supplies shall be filed in **FORM GST RFD- 01A** on the common portal and the amount claimed as refund shall get debited in accordance with sub-rule (3) of rule 86 of the CGST Rules from the amount in the electronic credit ledger to the extent of the claim. The common portal shall generate a proof of debit (ARN- Acknowledgement Receipt Number) which would be mentioned in the FORM GST RFD-01A submitted manually, along with the print out of **FORM GST RFD-01A** to the jurisdictional proper officer, and with all necessary documentary evidences as applicable (as per details in statement 3 or 5 of **Annexure to FORM GST RFD-01**), within the time stipulated for filing of such refund under the CGST Act.
5. The registered person needs to file the refund claim with the jurisdictional tax authority to which the taxpayer has been assigned as per the administrative order issued in this regard by the Chief Commissioner of Central Tax and the Commissioner of State Tax. In case such an order has not been issued in the State, the registered person is at liberty to apply for refund before the Central

Tax Authority or State Tax Authority till the administrative mechanism for assigning of taxpayers to respective authority is implemented. However, in the latter case, an undertaking is required to be submitted stating that the claim for sanction of refund has been made to only one of the authorities. It is reiterated that the Central Tax officers shall facilitate the processing of the refund claims of all registered persons whether or not such person was registered with the Central Government in the earlier regime.

6. Once such a refund application in **FORM GST RFD-01A** is received in the office of the jurisdictional proper officer, an entry shall be made in a refund register to be maintained for this purpose with the following details –

<b>TABLE 1</b>								
<b>Sl. No.</b>	<b>Applicant's Name</b>	<b>GSTIN</b>	<b>Date of receipt of application</b>	<b>Period to which the claim pertains</b>	<b>Nature of refund - Refund of integrated tax paid / Refund of unutilized ITC</b>	<b>Amount of Refund claimed</b>	<b>Date of issue of acknowledgement in FORM GST RFD-02</b>	<b>Date of receipt of complete application (as mentioned in FORM GST RFD-02)</b>
1	2	3	4	5	6	7	8	9

7. Further, all communication in regard to the forms mentioned below shall be done manually, within the timelines as specified in the relevant rules, till the module is operational on the common portal, and all such communications shall also be recorded appropriately in the refund register as discussed in the succeeding paragraphs –

<b>Sl. No.</b>	<b>FORM</b>	<b>Details</b>	<b>Relevant provision of the CGST Rules, 2017</b>
1.	FORM GST RFD-02	Acknowledgement	Rules 90(1) and 90(2)
2.	FORM GST RFD-03	Deficiency memo	Rule 90(3)
3.	FORM GST RFD-04	Provisional refund order	Rule 91(2)
4.	FORM GST RFD-05	Payment advice	Rules 91(3), 92(4), 92(5) and 94
5.	FORM GST RFD-06	Refund sanction/Rejection order	Rules 92(1), 92(3), 92(4), 92(5) and 96(7)
6.	FORM GST RFD-07	Order for complete adjustment/withholding of sanctioned refund	Rules 92(1), 92(2) and 96(6)
7.	FORM GST RFD-08	Notice for rejection of application for refund	Rule 92(3)
8.	FORM GST RFD-09	Reply to show cause notice	Rule 92(3)

8. The processing of the claim till the provisional sanction of refund shall be recorded in the refund register

9. After the sanction of provisional refund, the claim shall be processed, and the final order issued within sixty days of the date of receipt of the complete application form. The process shall be recorded in the refund register
  10. After the refund claim is processed in accordance with the provisions of the CGST Act and the rules made thereunder and where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in **FORM GST PMT-03**. The amount would be credited by the proper officer using **FORM GST RFD-01B** (as notified in the CGST Rules vide notification No. 55/2017 – Central Tax dated 15.11.2017) subject to the provisions of Rule 93 of the CGST Rules.
  11. For the sake of clarity and uniformity, the entire process of filing and processing of refunds manually is tabulated as below:
- 11.1 Filing of Refund Claims:

Sl. No.	Category of Refund	Process of Filing
1.	Refund of IGST paid on export of goods	No separate application is required as shipping bill itself will be treated as application for refund.
2.	Refund of IGST paid on export of services / zero rated supplies to SEZ units or SEZ developers	Printout of <b>FORM GST RFD- 01A</b> needs to be filed manually with the jurisdictional GST officer (only at one place - Centre or State) along with relevant documentary evidences, wherever applicable.
3.	Refund of unutilized input tax credit due to the accumulation of credit of tax paid on inputs or input services used in making zero-rated supplies of goods or services or both	<b>FORM GST RFD-01A</b> needs to be filed on the common portal. The amount of credit claimed as refund would be debited in the electronic credit ledger and proof of debit needs to be generated on the common portal. Printout of the
		<b>FORM GST RFD- 01A</b> needs to be submitted before the jurisdictional GST officer along with necessary documentary evidences, wherever applicable.

11.2 Steps to be followed for processing of Refund Claims:

Three different refund registers are to be maintained for record keeping of the manually sanctioned refunds – for receipts, sanction of provisional refunds and sanction of final refunds. The steps are as follows:

Step No.	Action to be Taken
Step-1	Entry to be made in the Refund register for receipt of refund applications
Step-2	Check for completeness of application as well as availability of the supporting documents in totality. Once completeness in all respects is ascertained, acknowledgement in <b>FORM GST RFD-02</b> shall be issued within 15 days from the date of filing of the application and entry shall be made in the Refund register for

	receipt of refund applications
Step-3	<ul style="list-style-type: none"> <li>All communications (issuance of deficiency memo, issuance of provisional and final refund orders, payment advice etc.) shall be done in the format prescribed in the Forms appended to the CGST Rules, and shall be done manually (i.e. not on the common portal) within the timelines prescribed in the rules;</li> <li>Processing for grant of provisional refund shall be completed within 7 days as per the CGST Rules and details to be maintained in the register for provisional refunds. Bifurcation of the taxes to be refunded under CGST (CT) /SGST (ST) /UTGST (UT) /IGST (IT)/Cess shall be maintained in the register mandatorily;</li> <li>After the sanction of the provisional refund, final order is to be issued within sixty days (after due verification of the documentary evidences) of the date of receipt of the complete application form. The details of the finally sanctioned refund and rejected portion of the refund along with the breakup (CT / ST / UT / IT/ Cess) to be maintained in the final refund register;</li> <li>The amount not sanctioned and eligible for re-credit is to be re- credited to the electronic credit ledger by an order made in <b>FORM GST PMT-03</b>. The actual credit of this amount will be done by the proper officer in <b>FORM GST RFD-01B</b>.</li> </ul>

### 11.3 Detailed procedure for manual processing of refund claims:

The detailed procedure for disposal of Refund claims filed manually is as under:

MANUAL PROCESSING OF REFUND		
STEPS	REMARKS	LEGAL PROVISIONS
Filing of refund application in <b>FORM GST RFD- 01A</b> online on the common portal (only when refund of unutilized ITC is claimed)	<ul style="list-style-type: none"> <li>The corresponding electronic credit ledger of CT / ST / UT / IT/ Cess would get debited and an ARN number would get generated.</li> </ul>	Rule 89
Filing of printout of <b>FORM GST RFD-01A</b>	<ul style="list-style-type: none"> <li>The printout of the ARN along with application of refund shall be submitted manually in the appropriate jurisdiction.</li> <li>This form needs to be accompanied with the requisite documentary evidences. This Form shall contain the debit entry in the electronic credit ledger of the amount claimed as refund in <b>FORM GST RFD-01A</b>.</li> </ul>	Rule 89(1) – Application Rule 89(2) – Requisite Documents Rule 89(3) – Debiting of electronic credit ledger
Initial scrutiny of the Documents by the proper officer Issue acknowledgement manually within 15 days in <b>FORM GST RFD-02</b>	<ul style="list-style-type: none"> <li>The proper officer shall validate the GSTIN details on the portal to validate whether return in <b>FORM GSTR-3</b> or <b>FORM GSTR- 3B</b>, as the case may be, has been filed. A declaration is required to be submitted by the claimant that no refund has been claimed against</li> </ul>	Rule 90(2) – 15-day time for scrutiny Rule 90(3) – Issuance of Deficiency memo Rule 90(3) – Fresh refund application requirement

	<p>the relevant invoices.</p> <ul style="list-style-type: none"> <li>Deficiencies, if any, in documentary evidences are to be ascertained and communicated in <b>FORM GST RFD-03</b> within 15 days of filing of the refund application.</li> <li>Deficiency Memo should be complete in all respects and only one Deficiency Memo shall be given.</li> <li>Submission of application after Deficiency Memo shall be treated as a fresh application.</li> <li>Resubmission of the application, after rectifying the deficiencies pointed out in the Deficiency memo, shall be made by using the ARN and debit entry number generated originally.</li> </ul> <p>If the application is not filed afresh within thirty days of the communication of the deficiency memo, the proper officer shall pass an order in <b>FORM GST PMT-03</b> and re-credit the amount claimed as refund through <b>FORM GST RFD-01B</b>.</p> <ul style="list-style-type: none"> <li>The date of submission of application for which acknowledgement has been given will be considered as the date for ensuring whether the refund application has been sanctioned within the stipulated time period.</li> </ul>	<p>Rule 93(1) – re- credit of refund amount applied for</p> <p>Rule 90(2) Acknowledgement</p>
Grant of provisional refund within seven days of issue of acknowledgement	<ul style="list-style-type: none"> <li>The amount of provisional refund shall be calculated taking into account the total input tax credit, without making any reduction for credit being provisionally accepted.</li> <li>Provisional refund shall be granted separately for each head CT / ST / UT/ IT/ Cess within 7 days of acknowledgement in <b>FORM GST RFD-04</b>.</li> </ul>	<p>Rule 91(1) – Requirement of no prosecution for last 5 years</p> <p>Rule 91(2) – Prima facie satisfaction, seven-day requirement</p> <p>Rule 91(3) – Payment advice, electronic credit to bank account</p>

	<ul style="list-style-type: none"> <li>• Before sanction of the refund a declaration shall be obtained that the applicant has not contravened rule 91(1).</li> <li>• Payment advice to be issued in <b>FORM GST RFD-05</b>.</li> <li>• Refund would be made directly in the bank account mentioned in the registration.</li> </ul>	
Detailed scrutiny of the refund application along with submitted documents	<ul style="list-style-type: none"> <li>• The officer shall validate refund statement details with details in <b>FORM GSTR 1</b> (or <b>Table 6A of FORM GSTR-1</b>) available on the common portal.</li> <li>• The Shipping bill details shall be checked by officer through ICEGATE SITE (<a href="http://www.icegate.gov.in">www.icegate.gov.in</a>) wherein the officer would be able to check details of EGM and shipping bill by keying in port name, Shipping bill number and date.</li> <li>• Further, details of IGST paid also needs to be Verified from <b>FORM GSTR- 3</b> or <b>FORM GSTR- 3B</b>, as the case may be, filed by the applicant and it needs to be verified that the refund amount claimed shall be less than the tax paid on account of zero rated supplies as per <b>FORM GSTR-3</b> or <b>FORM GSTR- 3B</b>, as the case may be.</li> <li>• Ascertain what amount may be sanctioned finally and see whether any adjustments against any outstanding liability is required (<b>FORM GST RFD-07 – Part A</b>).</li> <li>• Ascertain what amount of the input tax credit is sanctionable, and amount of refund, if any, liable to be withheld.</li> <li>• Order needs to be passed in <b>FORM GST RFD-07 – Part B</b>.</li> </ul>	<p>Rule 89(4) – Refund Amount Calculation</p> <p>Rule 92(1) – Any adjustments made in the amount against existing demands</p> <p>Rule 92(2) – reasons for withholding of refunds</p>
If the sanction-able amount is less	<ul style="list-style-type: none"> <li>• Notice has to be issued to the applicant in <b>FORM GST RFD-08</b>.</li> </ul>	Rule 92(3) – Notice for refund not admissible /



than the applied amount	<ul style="list-style-type: none"> <li>The applicant has to reply within 15 days of receipt of the notice in <b>FORM GST RFD-09</b>.</li> <li>Principles of natural justice to be followed before making the final decision.</li> <li>Final order to be made in <b>FORM GST RFD- 06</b></li> </ul>	payable Rule 92(3) – Requirement of reply to the notice within 15 days Rule 92(3), 92(4), 92(5) – Sanction of Refund order
Pre-Audit	<ul style="list-style-type: none"> <li>Pre-audit of the manually processed refund applications is not required to be carried out, irrespective of the amount involved, till separate detailed guidelines are issued.</li> <li>Post-audit of the orders may however continue on the basis of extant guidelines.</li> </ul>	
Final sanction of refund	<ul style="list-style-type: none"> <li>The proper officer shall issue the refund order manually for each head i.e. CT / ST / UT / IT/ Cess.</li> <li>Amount paid provisionally needs to be adjusted accordingly.</li> <li>Payment advice is to be made in <b>FORM GST RFD-05</b>.</li> <li>The amount of credit rejected has to be re- credited to the credit ledger by an order in <b>FORM GST PMT- 03</b> and shall be intimated to the common portal in <b>FORM GST RFD- 01B</b>.</li> <li>Refund, if any, will be paid by an order with payment advice in <b>FORM GST RFD-05</b>.</li> <li>The details of the refund along with taxpayer bank account details shall be manually submitted in</li> <li>PFMS/ [States'] system by the jurisdictional Division's DDO and a signed copy of the sanction order shall be sent to PAO office for release of payment. Payment advice in <b>FORM GST RFD-05</b>.</li> </ul>	Rule 92(3), 92(4), 92(5) – Sanction of Refund order Rule 92(4), 92(5) – Payment advice issue

12. The refund application for various taxes i.e. CT / ST / UT / IT/ Cess can be filed with any one of the tax authorities and shall be processed by the said authority, however the payment of the sanctioned

refund amount shall be made only by the respective tax authority of the Centre or State government. In other words, the payment of the sanctioned refund amount in relation to CT / IT / Cess shall be made by the Central tax authority while payment of the sanctioned refund amount in relation to ST / UT would be made by the State tax/Union territory tax authority. It therefore becomes necessary that the refund order issued either by the Central tax authority or the State tax/UT tax authority is communicated to the concerned counter-part tax authority within three days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be.

## 10. Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger

Due to the non-availability of the refund module on the common portal, it has been decided by the competent authority, on the recommendations of the Council, that the applications/documents/forms pertaining to refund claims on account of inverted duty structure (including supplies in terms of **Notification No. 40/2017-Central Tax (Rate) and 41/2017-Integrated Tax (Rate) both dated 23.10.2017**, deemed exports and excess balance in electronic cash ledger shall be filed and processed manually till further orders. In this regard, the Board, in exercise of its powers conferred under section 168 (1) of the CGST Act, 2017 clarified that the provisions of **Circular No. 17/17/2017-GST dated 15<sup>th</sup> November, 2017** shall also be applicable to the following types of refund inasmuch as they pertain to the method of filing of the refund claim and its processing which is consistent with the relevant provisions of the CGST Act, 2017 and the CGST Rules, 2017:

- (i) refund of unutilized input tax credit where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies) of goods or services or both except those supplies which are notified by the Government on the recommendations of the Council
  - (ii) refund of tax on the supply of goods regarded as deemed exports; and
  - (iii) refund of balance in the electronic cash ledger.
1. It is clarified that refund claims in respect of zero-rated supplies and on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger shall be filed for a tax period on a monthly basis in **FORM GST RFD-01A**. However, in case registered persons having aggregate turnover of up to Rs 1.5 crore in the preceding financial year or the current financial year are opting to file **FORM GSTR-1** quarterly (**Notification No. 57/2017-Central Tax dated 15<sup>th</sup> November, 2017** refers), such persons shall apply for refund on a quarterly basis. Further, it is stated that the refund claim for a tax period may be filed only after filing the details in **FORM GSTR-1** for the said tax period. It is also to be ensured that a valid return in **FORM GSTR-3B** has been filed for the last tax period before the one in which the refund application is being filed. Since the date of furnishing of **FORM GSTR 1** from July 2017 onwards had been extended while the dates of furnishing of **FORM GSTR 2** and **FORM GSTR 3** for such period are yet to be notified, it has been decided by the competent authority to sanction refund of provisionally accepted input tax credit at this juncture. However, the registered persons applying for refund must give an undertaking to the effect that the amount of refund sanctioned would be paid back to the Government with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of sections 42 of the CGST Act have not been complied with in respect of the amount refunded. This undertaking should be submitted manually along with the refund claim till the same is available in **FORM RFD-01A** on the common portal.

2. In case of refund claim arising due to inverted duty structure, the following statements 1 and 1A have to be filled: -

**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)- 2]
1	2	3	4	5

**Statement 1A [rule 89(2)(h)]**

Refund type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received			Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	No	Date	Taxable Value	Integrated Tax	Central Tax	State / Union Territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State / Union Territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13

3. Whereas, the Government has issued **Notification No. 48/2017-Central Tax dated 18<sup>th</sup> October 2017** under section 147 of the CGST Act wherein certain supplies of goods have been notified as deemed export. Further, the third proviso to rule 89(1) of the CGST Rules allows the recipient or the supplier to apply for refund of tax paid on such deemed export supplies. In case such refund is sought by the supplier of deemed export supplies, the documentary evidences as specified in notification No. 49/2017-Central Tax dated 18.10.2017 are also required to be furnished which includes an undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and that no input tax credit on such supplies has been availed of by him. The undertaking should be submitted manually along with the refund claim. Similarly, in case the refund is filed by the recipient of deemed export supplies, an undertaking by the supplier of deemed export supplies that he shall not claim the refund in respect of such supplies is also required to be furnished manually. The procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU) / Electronic Hardware Technology Park (EHTP) Unit / Software Technology Park (STP) Unit / Bio-technology Parks (BTP) Unit under deemed export as laid down in **Circular No. 14/14/2017-GST dated 6<sup>th</sup> November 2017** needs to be complied with.
4. Further, as per the provisions of rule 89(2)(g) of the CGST Rules, the following statement 5B of FORM GST RFD-01A is required to be furnished for claiming refund on supplies declared as deemed exports: -

**Statement 5B [Rule 89(2)(g)]**  
Refund type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient			Tax paid			
	No.	Date	Taxable Value	Integrated Tax	Central Tax	State /Union Territory Tax	Cess
1	2	3	4	5	6	7	8

5. Para 2.5 of Circular No. 17/17/2017-GST dated 15.11.2017 may be referred to in order to ascertain the jurisdictional proper officer to whom the manual application for refund is to be submitted. Where any amount claimed as refund is rejected under rule 92 of the CGST Rules, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST RFD-1B until the FORM GST PMT-03 is available on the common portal. Further, the payment of the sanctioned refund amount shall be made only by the respective tax authority of the Central or State Government. Thus, the refund order issued either by the Central tax authority or the State tax/UT tax authority shall be communicated to the concerned counter-part tax authority within seven working days for the purpose of payment of the relevant sanctioned refund amount of tax or cess, as the case may be. This time limit of seven working days is also applicable to refund claims in respect of zero-rated supplies being processed as per **Circular No. 17/17/2017-GST dated 15<sup>th</sup> November 2017** as against the time limit of three days prescribed in para 4 of the said Circular. It must be ensured that the timelines specified under section 54(7) and rule 91(2) of the CGST Rules for the sanction of refund are adhered to.
6. In order to facilitate sanction of refund amount of central tax and State tax by the respective tax authorities, it has been decided that both the Central and State Tax authority shall nominate nodal officer(s) for the purpose of liaisoning through a dedicated e-mail id. Where the amount of central tax and State tax refund is ordered to be sanctioned provisionally by the Central tax authority and a sanction order is passed in accordance with the provisions of rule 91(2) of the CGST Rules, the Central tax authority shall communicate the same, through the nodal officer, to the State tax authority for making payment of the sanctioned refund amount in relation to State tax and vice versa. The aforesaid communication shall primarily be made through e-mail attaching the scanned copies of the sanction order [**FORM GST RFD-04** and **FORM GST RFD-06**], the application for refund in **FORM GST RFD-01A** and the Acknowledgement Receipt Number (ARN). Accordingly, the jurisdictional proper officer of Central or State Tax, as the case may be, shall issue FORM GST RFD-05 and send it to the DDO for onward transmission for release of payment. After release of payment by the respective PAO to the applicant's bank account, the nodal officer of Central tax and State tax authority shall inform each other. The manner of communication as referred earlier shall be followed at the time of final sanctioning of the refund also.
7. In case of refund claim for the balance amount in the electronic cash ledger, upon filing of FORM GST RFD-01A as per the procedure laid down in **para 2.4 of Circular No. 17/17/2017-GST dated 15<sup>th</sup> November 2017**, the amount of refund claimed shall get debited in the electronic cash ledger.
8. It is also clarified that the drawback of all taxes under GST (Central Tax, Integrated Tax, State/Union

Territory Tax) should not have been availed while claiming refund of accumulated ITC under section 54(3)(ii) of the CGST Act. A declaration to this effect forms part of **FORM GST RFD-01A** as well.

## 11. Clarifications on export related refund issues

Board *vide Circular No. 17/17/2017 – GST dated 15<sup>th</sup> November 2017* and *Circular No. 24/24/2017-GST dated 21<sup>st</sup> December 2017* clarified various issues in relation to processing of claims for refund. The clarifications are as below:

1. Non-availment of drawback: The third proviso to sub-section (3) of section 54 of the CGST Act states that no refund of input tax credit shall be allowed in cases where the supplier of goods or services or both avails of drawback in respect of central tax.
2. A supplier availing of drawback only with respect to basic customs duty shall be eligible for refund of unutilized input tax credit of central tax / State tax / Union territory tax / integrated tax / compensation cess under the said provision. It is further clarified that refund of eligible credit on account of State tax shall be available even if the supplier of goods or services or both has availed of drawback in respect of central tax.
3. **Amendment through Table 9 of GSTR-1:** It has been reported that refund claims are not being processed on account of mis-matches between data contained in **FORM GSTR-1**, **FORM GSTR-3B** and shipping bills/bills of export. In this connection, it may be noted that the facility of filing of Table 9 in FORM GSTR-1, an amendment table which allows for amendments of invoices/ shipping bills details furnished in FORM GSTR-1 for earlier tax period, is already available. If a taxpayer has committed an error while entering the details of an invoice / shipping bill / bill of export in **Table 6A or Table 6B of FORM GSTR-1**, he can rectify the same in **Table 9 of FORM GSTR-1**.
4. It has been stated that while processing refund claims on account of zero rated supplies, information contained in **Table 9 of FORM GSTR-1** of the subsequent tax periods will be taken into cognizance, wherever applicable.
5. Field formations have also been advised to refer to ***Circular No. 26/26/2017 – GST dated 29<sup>th</sup> December 2017***, wherein the procedure for rectification of errors made while filing the returns in FORM GSTR-3B has been provided. Therefore, in case of discrepancies between the data furnished by the taxpayer in **FORM GSTR-3B** and **FORM GSTR-1**, the officer needs to refer to the said Circular and process the refund application accordingly.
6. Exports without LUT: Export of goods or services can be made without payment of integrated tax under the provisions of Rule 96A of the CGST Rules). Under the said provisions, an exporter is required to furnish a bond or LUT to the jurisdictional Commissioner before effecting zero rated supplies. A detailed procedure for filing of LUT has already been specified *vide Circular No. 8/8/2017-GST dated 4<sup>th</sup> October 2017*.
7. It had been brought to the notice of the Board that in some cases, such zero-rated supplies had been made before filing the LUT and refund claims for unutilized input tax credit have been filed.
8. In this regard, it is emphasised that the substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made. The delay in furnishing of LUT in such cases may be condoned and the facility for export under LUT may be allowed on ex post facto basis taking into account the facts and circumstances of each case.
9. Exports after specified period: Rule 96A (1) of the CGST Rules provides that any registered person may export goods or services without payment of integrated tax after furnishing a LUT / bond and that he would be liable to pay the tax due along with the interest as applicable within a period of

- fifteen days after the expiry of three months or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the goods are not exported out of India. The time period in case of services is fifteen days after the expiry of one year or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.
10. It has been reported that the exporters have been asked to pay integrated tax where the goods have been exported but not within three months from the date of the issue of the invoice for export. In this regard, it is emphasised that exports have been zero rated under the IGST Act and as long as goods have actually been exported even after a period of three months, payment of integrated tax first and claiming refund at a subsequent date should not be insisted upon. In such cases, the jurisdictional Commissioner may consider granting extension of time limit for export as provided in the said sub-rule on post facto basis keeping in view the facts and circumstances of each case. The same principle should be followed in case of export of services.
  11. Deficiency memo: It may be noted that if the application for refund is complete in terms of sub-rule (2), (3) and (4) of Rule 89 of the CGST Rules, an acknowledgement in **FORM GST RFD-02** should be issued. Rule 90 (3) of the CGST Rules provides for communication in **FORM GST RFD-03** (deficiency memo) where deficiencies are noticed. The said sub-rule also provides that once the deficiency memo has been issued, the claimant is required to file a fresh refund application after the rectification of the deficiencies.
  12. In this connection, a clarification has been sought whether with respect to a refund claim, deficiency memo can be issued more than once. In this regard, Rule 90 of the CGST Rules may be referred to, wherein it has been clearly stated that once an applicant has been communicated the deficiencies in respect of a particular application, the applicant shall furnish a fresh refund application after rectification of such deficiencies. It is therefore, clarified that there can be only one deficiency memo for one refund application and once such a memo has been issued, the applicant is required to file a fresh refund application, manually in **FORM GST RFD-01A**. This fresh application would be accompanied with the original ARN, debit entry number generated originally, and a hard copy of the refund application filed online earlier. It is further clarified that once an application has been submitted afresh, pursuant to a deficiency memo, the proper officer will not serve another deficiency memo with respect to the application for the same period, unless the deficiencies pointed out in the original memo remain unrectified, either wholly or partly, or any other substantive deficiency is noticed subsequently.
  13. Self-declaration for non-prosecution: It is learnt that some field formations are asking for a self-declaration with every refund claim to the effect that the claimant has not been prosecuted.
  14. The facility of export under LUT is available to all exporters in terms of **Notification No. 37/2017- Central Tax dated 4<sup>th</sup> October 2017**, except to those who have been prosecuted for any offence under the CGST Act or the IGST Act or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees. Para 2(d) of the **Circular No. 8/8/2017-GST dated 4<sup>th</sup> October 2017**, mentions that a person intending to export under LUT is required to give a self-declaration at the time of submission of LUT that he has not been prosecuted. Persons who are not eligible to export under LUT are required to export under bond.
  15. It is clarified that this requirement is already satisfied in case of exports under LUT and asking for self-declaration with every refund claim where the exports have been made under LUT is not warranted.

16. Refund of transitional credit: Refund of unutilized input tax credit is allowed in two scenarios mentioned in sub-section (3) of section 54 of the CGST Act. These two scenarios are zero rated supplies made without payment of tax and inverted tax structure. In sub-rule (4) and (5) of rule 89 of the CGST Rules, the amount of refund under these scenarios is to be calculated using the formulae given in the said sub-rules. The formulae use the phrase 'Net ITC' and defines the same as "*input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both*". It is clarified that as the transitional credit pertains to duties and taxes paid under the existing laws viz., under Central Excise Act, 1944 and Chapter V of the Finance Act, 1994, the same cannot be said to have been availed during the relevant period and thus, cannot be treated as part of 'Net ITC'.
17. Discrepancy between values of GST invoice and shipping bill/bill of export: It has been brought to the notice of the Board that in certain cases, where the refund of unutilized input tax credit on account of export of goods is claimed and the value declared in the tax invoice is different from the export value declared in the corresponding shipping bill under the Customs Act, refund claims are not being processed. The matter has been examined and it is clarified that the zero-rated supply of goods is effected under the provisions of the GST laws. An exporter, at the time of supply of goods declares that the goods are for export and the same is done under an invoice issued under Rule 46 of the CGST Rules. The value recorded in the GST invoice should normally be the transaction value as determined under section 15 of the CGST Act read with the rules made thereunder. The same transaction value should normally be recorded in the corresponding shipping bill / bill of export.
18. During the processing of the refund claim, the value of the goods declared in the GST invoice and the value in the corresponding shipping bill / bill of export should be examined and the lower of the two values should be sanctioned as refund.
19. Refund of taxes paid under existing laws: Sub-sections (3), (4) and (5) of section 142 of the CGST Act provide that refunds of tax/duty paid under the existing law shall be disposed of in accordance with the provisions of the existing law. It is observed that certain taxpayers have applied for such refund claims in **FORM GST RFD-01A** also. In this regard, the field formations are advised to reject such applications and pass a rejection order in **FORM GST PMT-03** and communicate the same on the common portal in **FORM GST RFD-01B**. The procedures laid down under the existing laws viz., Central Excise Act, 1944 and Chapter V of the Finance Act, 1994 read with above referred sub-sections of section 142 of the CGST Act shall be followed while processing such refund claims.
20. Furthermore, it was brought to the notice of the Board that the field formations are rejecting, withholding or re-crediting CENVAT credit, while processing claims of refund filed under the existing laws. In this regard, attention is invited to sub-section (3) of section 142 of the CGST Act which provides that the amount of refund arising out of such claims shall be refunded in cash. Further, the first proviso to the said sub-section provides that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse and therefore, will not be transitioned into GST. Furthermore, it should be ensured that no refund of the amount of CENVAT credit is granted in case the said amount has been transitioned under GST. The field formations have been advised to process such refund applications accordingly.
21. Filing frequency of Refunds: Various representations have been made to the Board regarding the period for which refund applications can be filed. Section 2(107) of the CGST Act defines the term "tax period" as the period for which the return is required to be furnished. The terms 'Net ITC' and 'turnover of zero rated supply of goods/services' are used in the context of the relevant period in rule

89(4) of CGST Rules. The phrase '**relevant period**' has been defined in the said sub-rule as '*the period for which the claim has been filed*'.

- 21.1 In many scenarios, exports may not have been made in that period in which the inputs or input services were received, and input tax credit has been availed. Similarly, there may be cases where exports may have been made in a period, but no input tax credit has been availed in the said period. The above referred rule, taking into account such scenarios, defines relevant period in the context of the refund claim and does not link it to a tax period.
- 21.2 In this regard, it is hereby clarified that the exporter, at his option, may file refund claim for one calendar month / quarter or by clubbing successive calendar months / quarters. The calendar month(s) / quarter(s) for which refund claim has been filed, however, cannot spread across different financial years.
22. Bank Realisation Certificates (BRC) or Foreign Inward Remittance Certificates (FIRC) for export of goods: It is clarified that the realization of convertible foreign exchange is one of the conditions for export of services. In case of export of goods, realization of consideration is not a pre-condition. In rule 89 (2) of the CGST Rules, a statement containing the number and date of invoices and the relevant BRC / FIRC is required in case of export of services whereas, in case of export of goods, a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices is required to be submitted along with the claim for refund. It is therefore clarified that insistence on proof of realization of export proceeds for processing of refund claims related to export of goods has not been envisaged in the law and should not be insisted upon.
23. Supplies to Merchant Exporters: **Notification No. 40/2017 – Central Tax (Rate), dated 23<sup>rd</sup> October 2017 and Notification No. 41/2017 – Integrated Tax (Rate) dated 23<sup>rd</sup> October 2017** provide for supplies for exports at a concessional rate of 0.05% and 0.1% respectively, subject to certain conditions specified in the said notifications.
- 23.1 It is clarified that the benefit of supplies at concessional rate is subject to certain conditions and the said benefit is optional. The option may or may not be availed by the supplier and / or the recipient and the goods may be procured at the normal applicable tax rate.
- 23.2 It is also clarified that the exporter will be eligible to take credit of the tax @ 0.05% / 0.1% paid by him. The supplier who supplies goods at the concessional rate is also eligible for refund on account of inverted tax structure as per the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act. It may also be noted that the exporter of such goods can export the goods only under LUT / bond and cannot export on payment of integrated tax.

In this connection, **Notification No. 3/2018-Central Tax, dated 23<sup>rd</sup> January, 2018** may be referred.

24. Requirement of invoices for processing of claims for refund: It has been brought to the notice of the Board that for processing of refund claims, copies of invoices and other additional information are being insisted upon by many field formations.
- 24.1 It was envisaged that only the specified statements would be required for processing of refund claims because the details of outward supplies and inward supplies would be available on the common portal which would be matched. Most of the other information like shipping bills details etc. would also be available because of the linkage of the common portal with the Customs system. However, because of delays in operationalizing the requisite modules on the common portal, in many cases, suppliers' invoices on the basis of which the exporter is claiming refund may not be available on the system. For processing of refund claims of input



tax credit, verifying the invoice details is quintessential. In a completely electronic environment, the information of the recipients' invoices would be dependent upon the suppliers' information, thus putting an in-built check-and-balance in the system. However, as the refund claims are being filed by the recipient in a semi-electronic environment and is completely based on the information provided by them, it is necessary that invoices are scrutinized.

- 24.2 A list of documents required for processing the various categories of refund claims on exports is provided in the Table below. Apart from the documents listed in the Table below, no other documents should be called for from the taxpayers, unless the same are not available with the officers electronically:

Table

Type of Refund	Documents
Export of Services with payment of Tax (Refund of IGST paid on export of services)	Copy of <b>FORM RFD- 01A</b> filed on common portal Copy of Statement 2 of <b>FORM RFD-01A</b> Invoices w.r.t. input, input services and capital goods BRC/FIRC for export of services Undertaking / Declaration in <b>FORM RFD-01A</b>
Export of (goods or services) without payment of Tax (Refund of accumulated ITC of IGST / CGST / SGST / UTGST / Cess)	Copy of <b>FORM RFD-01A</b> filed on common portal Copy of Statement 3A of <b>FORM RFD-01A</b> generated on common portal Copy of Statement 3 of <b>FORM RFD-01A</b> Invoices w.r.t. input and input services BRC/FIRC for export of services Undertaking / Declaration in <b>FORM RFD-01A</b>

25. **Circular No. 37/11/2018-GST dated 15<sup>th</sup> March 2018** has been issued for clarifying the above.

## Refund Rules

### 1. Applicants in case of deemed exports

**Vide Notification No. 47/2017-Central Tax dated 18<sup>th</sup> October 2017**, it has been stated that in respect of supplies regarded as deemed export, the application may be filed by –

- (a) The recipient of deemed export supplies
- (b) The supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking that the supplier may claim the refund

Before this amendment, it was provided that the application could only be filed by the recipient of deemed export supplies.

### 2. Refund of input tax credit in case of deemed export

Deemed export is said to be arising in 4 situations as per **Notification No. 48/2017-Central Tax dated 18<sup>th</sup> October 2017**:

1. Supply of goods by a registered person against Advance Authorisation
2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3. Supply of goods by a registered person to Export Oriented Unit

4. Supply of gold by a bank or Public-Sector Undertaking specified in the **Notification No. 50/2017-Customs, dated the 30<sup>th</sup> June 2017** (as amended) against Advance Authorisation

In all the above cases, refund of input tax credit availed in respect of inputs or input services used in making the zero-rated supply will be granted. This was given *vide* **Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017**.

### **3. Supply of taxable goods by a registered supplier to a recipient for export at a lower rate and refund to such exporter**

There has been quite a delay in obtaining of refunds by exporters in respect of the tax liability incurred by them on the output or on the unutilized input tax credit in case of export under LUT/Bond. As a result, the government came out with a scheme wherein the supplier could supply at a tax rate of 0.1% IGST or 0.05% CGST to the exporter. For the intra state supply, Notification no. 40/2017-CT (rate) and for inter-State supply, Notification no. 41/2017-IT (rate) dated 23<sup>rd</sup> October 2017 have been published. These supplies are subject to the following conditions:

- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier –
  - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
  - (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;
- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
- (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier;
- (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice

of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

Further, it has been provided that the registered supplier shall not be eligible for the exemption if the registered recipient fails to export the said goods within a period of 90 days from the date of issue of invoice.

Also, it has been provided that the exporter who receives the supplies may apply for the refund of the input tax credit availed in respect of the inputs received for export of goods and such refund will be granted. This was given *vide Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017* with effect from 23<sup>rd</sup> October 2017.

#### 4. Formula adjustment for refund in case of zero rated supplies

In the case of zero-rated supply of goods or services or both without payment of tax under bond or LUT, refund of input tax credit shall be granted as per the following formula -

**Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover**

Where-

- A. "Refund amount" means the maximum refund that is admissible;
- B. "Net ITC" means input tax credit availed on inputs and input services during the relevant period;
- C. "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or LUT;
- D. "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or LUT, calculated in the following manner, namely: -  
Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;
- E. "Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;
- F. "Relevant period" means the period for which the claim has been filed

The meaning of the above terms has been modified to factor into account the refund due to deemed export and refund to exporters who are receiving the goods at a concessional rate *vide Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017* with effect from 23<sup>rd</sup> October 2017. The modifications are as follows:

- 1) The definition of Net ITC has been modified to exclude inputs or input services received on account of deemed export and inputs or input services used by exporters who are procuring goods at a concessional rate of 0.1% from the domestic supplier.
- 2) Turnover of zero rated supplies of goods has been modified to exclude supplies on which refund is claimed due to deemed export and export in respect of which inputs or input services have been claimed as a concessional rate of 0.1% by the exporter

- 3) Adjusted total turnover has been modified to exclude supplies on which refund is claimed due to deemed export and export in respect of which inputs or input services have been claimed as a concessional rate of 0.1% by the exporter

## 5. Refund of tax to UIN entities

The UIN entities need to apply for refund in form GST RFD-10. Earlier, the only option provided in the law was submission of this electronically on the common portal. *vide Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017*, the option to furnish through any other mode is also allowed.

Further the statement of inward supplies required to be furnished by UIN entities in **Form GSTR-11** was to be submitted on the basis of statement of outward supplies furnished by the supplier in **Form GSTR 1**. Now, this condition of preparation of inward supplies in **Form GSTR 11** on the basis of **Form GSTR 1** has been done away with. This was done *vide Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017*

The refund was admissible only if the inward supplies of goods or services or both were received against a tax invoice and the price of the supply covered under a single tax invoice exceeds Rs. 5,000 per day excluding tax paid. The condition that the price of the supply covered under a single tax invoice exceeds Rs. 5,000 has been removed *vide Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017*.

## 6. Refund of integrated tax on export outside India extended to services

Rule 96 which governs the refund of integrated tax on goods exported outside India was extended to services *vide Notification No. 75/2017-Central Tax dated 29<sup>th</sup> December 2017*. As per the said notification, the application of refund of integrated tax paid on the services exported out of India will be filed in **Form GST RFD-01** and will be dealt with as per Rule 89. Rule 89 deals extensively with the application of refund of tax, interest, penalty, fees etc.

## 7. Expedition of refund after extension of form GSTR 1

There have been multiple delays till date in the filing of form GSTR 1 for the assessee till date. This was causing a delay in admissibility of the refund as the same can be made on the basis of the details furnished in **Form GSTR 1**. As a result, the Government introduced an option of filing up **Table 6A of Form GSTR 1** earlier if there has been an extension in submission of form GSTR 1. In respect of goods, once **Form GSTR 3B** and **Table 6A of Form GSTR 1** are furnished, the same is transmitted electronically by the common portal of GST to the Customs system. This information in Table 6A will be auto drafted in GSTR 1 for the said tax period. This is provided *vide Notification No. 51/2017-Central Tax dated 28<sup>th</sup> October 2017*.

## 8. Bar on refund for certain taxable persons

As per Rule 96(10) of the CGST Rules as substituted w.e.f 23<sup>rd</sup> October 2017, the refund will not be allowed to a few taxpayers. This means that the following taxpayers do not have the option of paying the integrated tax on their outward supply and then claiming the refund. These persons necessarily have to export under bond/LUT in order to get the refund of their unutilized input tax credit. These taxable persons are:

- (a) Persons who have received supplies of deemed export on which the supplier has availed the benefit of deemed export as per *Notification No. 48/2017-Central Tax dated 18<sup>th</sup> October 2017*
- (b) Exporters who have received goods at a concessional rate of 0.1% from the supplier's subject to the satisfaction of the necessary conditions under *Notification No. 40/2017-Central Tax (Rate) and Notification No. 41/2017-Integrated Tax (Rate) dated 23<sup>rd</sup> October 2017*.

## **9. Provision for the extension of the period within which the goods need to be exported**

A person furnishing a LUT/Bond undertakes to pay the tax along with interest within a period of 15 days after the expiry of three months from the date of issue of invoice for export if the goods are not exported out of India. This period of 3 months can be extended as may be allowed by the Commissioner as per the insertion made *vide Notification No. 47/2017 -Central Tax dated 18<sup>th</sup> October 2017*.

## **10. Manual filing and processing for refund**

Manual filing of application, intimation, reply, declaration, statement or issuance of the notice, order or certificate will be allowed for the purpose of refund as per *Notification No. 55/2017-Central Tax dated 15<sup>th</sup> November 2017*.

# Chapter 11

## E-way Bill Rules

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### 1. Applicability of E-way bill (“EWB”)

The Central Government vide **Notification No. 15/2018 – Central Tax dated 23<sup>rd</sup> March 2018** has notified that the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of Rule 2 of **Notification No. 12/2018 – Central Tax, dated 7<sup>th</sup> March 2018** shall come into force from 1<sup>st</sup> day of April 2018. The following are the major issued dealt through the notification:

- (a) 9/2018-CT dated 23<sup>rd</sup> January 2018 appoints “[www.ewaybillgst.gst.in](http://www.ewaybillgst.gst.in)” to be the official website for generation of EBN
- (b) Rule 138 of CGST Rules has been brought into force by notification under section 164 of the CGST Act
- (c) Similarly, notification(s) under section 164 of the SGST Act(s) are required for EWB applicability to intra-State movement of goods
- (d) In the absence of corresponding State/UT notifications, all intra-State movements will be free from requirement of EWB until notified (except State of Karnataka which has issued its SGST notification)
- (e) Notifications issued under CGST Act are mutatis mutandis applicable to IGST Act as such, inter-State movements attract the requirement of EWB immediately (from 1<sup>st</sup> April 2018)
- (f) There is no need not for any concern about CGST officers inspecting vehicles during intra-State movement without EWB because generation of EWB is not possible where ‘dispatch’ and ‘delivery’ are in same State (except in case of Karnataka).

### 2. Movement of goods from dry ports to sea ports and from SEZs within the zone

Government has received various representations from Association of Exporters as well as Corporate Bodies seeking clarity on e-way bill regarding movement of goods from dry-ports to sea ports and from SEZs within the zone. Some of the queries regarding applicability of e-way bill provisions are as below:

- i. Exemption for export consignments during custom bonded movement from one airport to another;
- ii. Movement from SEZ/FTWZ (Free Trade Warehousing Zone) to port and vice versa;
- iii. Parity in movement of export cargo with import cargo.

To clarify this issue the CGST Rules have been amended vide Notification No. 12/2018-Central Tax dated 7<sup>th</sup> March 2018. As per sub-clauses (c) and (h) of sub-rule (14) of rule 138 of the CGST Rules, no e-way bill is required to be generated where the goods are being transported:

- i. from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- ii. under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port;
- iii. under customs supervision or under customs seal.

It is to be kept in mind that 'inter-State supply' is not to be equated with 'inter-State movement'. An intra-State supply may entail inter-State movement (e.g. bill to-ship to transaction) and an inter-State supply may entail intra-State movement (e.g. imported goods which are moved from the port of entry in Mumbai to place of delivery in Pune).

### 3. Amendments in E-way Bill Rules vide Notification no. 12/2018- Central Tax dated 7<sup>th</sup> March 2018

The Central Government vide **Notification No. 12/2018-Central Tax dated 7<sup>th</sup> March 2018** has amended the CGST Rules, 2017 through substitution of the following:

- A) Existing provisions** - Sub rule (1) of Rule 138 provides that every registered person who causes movement of goods furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal

**Revised Provision** - Sub rule (1) of Rule 138 provides that every registered person who causes movement of goods furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal

**Remarks** - Now, the registered person is also required to furnish additional information relating to goods as may be required on the common portal and a unique number will be generated on the said portal

- B) Existing Provision** - Proviso to sub rule (3) of Rule 138 provides that where the goods are transported for a distance of less than 10 kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01

**Revised Provision** - Proviso to sub rule (3) of Rule 138 provides that that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

**Remarks** - Earlier, the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01** where the goods are transported for a distance of less than 10 kilometers. Now, the distance limit has been extended upto fifty kilometres within the State.

- C) Existing Provision** - Proviso to sub-rule (5) of Rule 138 provides that where any transporter transferring goods from one conveyance to another and the goods are transported for a distance of less than 10 kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill

**Revised Provision** - Proviso to sub-rule (5) of Rule 138 provides that where any transporter transferring goods from one conveyance to another and the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

**Remarks** - Earlier in case of transferring goods from one conveyance to another the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01** where the goods are transported for a distance of less than 10 kilometers. Now, the distance limit has been extended upto fifty kilometres within the State.

- D) Existing Provision** - Sub-rule (7) of Rule 138 provides that where the consignor or the consignee has not generated Form GST EW-01 in accordance with the provision of sub rule (1) and value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

**Revised Provision** - Sub-rule (7) of Rule 138 provides that where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

**Remarks-** Through this substitution it has been provided that inspite of identifying value of goods carrying in the conveyance, aggregate of the consignment value of goods carried in the conveyance need to be identified

Further, the transporter is not more required to generate E-way bill in case of transportation of goods by railways, air and vessel

- E) Existing Provision** - Sub rule (10) of Rule 138 provides that an e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in the table below for the distance the goods have to be transported

S.	Distance	Validity period
1	Upto 100 km.	One day
2	For every 100 km. or part thereof thereafter	One additional day

**Revised Provision** - Sub rule (10) of Rule 138 provides that an e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in the table below for the distance the goods have to be transported

S.No	Distance	Validity period
1	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3	Upto 20 km	One day in case of Over Dimensional Cargo
4	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo



**Remarks** - Through this substitution validity criteria of e-way bill has been amended

Apart from the above substitutions, the following provisions have been inserted:

- Proviso to sub rule (1) of Rule 138 has been inserted to provide that the transporter, on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.
- Proviso to sub rule (1) of Rule 138 has been inserted to provide that where the goods to be transported are supplied through an ecommerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal.
- Explanation 2 has been inserted in sub-rule (1) of Rule 138 to provide that for the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.
- Sub-rule 2A has been inserted to provide that Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B of FORM GST EWB-01**.

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery

- Explanation 2 has been inserted in sub-rule (3) of Rule 138 to provide that the e-way bill shall not be valid for movement of goods by road unless the information in **Part-B of FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).
- Sub-rule 5A has been inserted to provide that the consignor or the recipient, who has furnished the information in **Part A of FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B of FORM GST EWB-01** for further movement of the consignment.

Provided that after the details of the conveyance have been updated by the transporter in **Part B of FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A of FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

- Proviso to sub-rule (9) of Rule 138 has been inserted to provide that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updating of **Part B of FORM GST EWB-01**.
- Further, clauses (e) to (n) have been inserted to provide various situations where no e-way bill is required to be generated for e.g. where goods being transported are non-taxable goods, goods being transported is treated as no supply under Schedule III of the Act etc.

#### **4. Amendments in E-way Bill Rules vide Notification No. 3/2018-Central Tax dated 23<sup>rd</sup> January 2018**

Following amendments would have effect from 1<sup>st</sup> February ,2018:

- (i) Insertion in Rule 138 has been made to provide that Person who is required to furnish information in **Part A of Form GST EWB-01**, electronically on the common portal now shall furnish such other information also as may be required at the common portal and a unique number will be generated on the said portal.
- (ii) Explanation 2 has been added to Rule 138 to provide that the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery Challan, as the case may be, issued in respect of the said consignment and also includes the Central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.
- (iii) Proviso to Sub-rule 2 of Rule 138 has been inserted to provide that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the (a) information in **Part B of FORM GST EWB-01**; and (b) The serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.
- (iv) Sub-rule 5 has been amended to provide that where the goods are transferred from one conveyance to another, the consignor or the recipient or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the E-way bill. Earlier only transporter was allowed to update the same.
- (v) Sub-rule 5A has been inserted to provide that the consignor or the recipient, who has furnished the information in Part-A of FORM GST EWB-01, or the transporter, may assign the e-way bill number to another registered transporter for updating the information in **Part-B of FORM GST EWB-01** for further movement of consignment.

Provided that once the details of the conveyance have been updated by the transporter, the consignor or recipient, as the case maybe, who has furnished the information, shall not be allowed to assign the e-way bill number to another transporter. Proviso to sub-rule 7 has been inserted to provide that where the goods to be transported are supplied through an e-commerce operator, the information in Part A of FORM GST EWB-01 may be furnished by such ecommerce operator.

- (vi) Proviso to Sub-Rule 9 has been inserted to provide that the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of Part B of FORM GST EWB-01.
- (vii) Sub-rule 11 has been amended to provide that the details of E-way bill generated shall be made available to the (a) supplier, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the recipient or the transporter; or (b) recipient, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the supplier or the transporter, Earlier, these details were made available to recipient only who communicates his acceptance or rejection of the consignment covered by the e-way bill.
- (viii) Insertion of clause (e), (f), (g) in sub- rule 14 has been made to provide that No e-way bill is required to be generated -
  - where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to **Notification No. 2/2017- Central tax (Rate) dated the 28<sup>th</sup> June 2017**

- where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
- Where the goods being transported are treated as no supply under Schedule III of the Act.

## Chapter 12

# Advance Ruling

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### **1. Member of the Authority for Advance Ruling**

*Vide Notification No. 22/2017 dated 17<sup>th</sup> August 2017*, the Government brought in a retrospective amendment applicable from 1<sup>st</sup> July 2017. The Government can appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.

### **2. Manual filing and processing**

The law has allowed manual filing and processing of the application, intimation, reply, declaration, statement or issuance of the notice, order or Certificate. This is because the electronic filing and processing of such documents have not yet been enabled.

## Chapter 13

# Appeals and Revision

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### 1. Appointment of Appellate Authority

**Vide Notification No. 55/2017-CT dated 15<sup>th</sup> November 2017**, the Government has notified the appointment of the first appellate authority. The rules state that a person aggrieved by the order of the adjudicating authority under any of the GST Acts may file an appeal to:

- (a) Commissioner (Appeals) where such decision is passed by the Additional or Joint Commissioner
- (b) Additional Commissioner (Appeals) where such decision is passed by the Deputy or Assistant Commissioner or Superintendent

Such an appeal should be filed within 3 months on which the order in original is communicated to such person.

However, if the departmental officer appeals against the decision or order passed by the adjudicating authority, then the time limit for appeal has been extended to six months from the date of communication of order.

# Transitional Provisions with Rules

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## 1. Non-transition of CENVAT Credit under Section 140 of CGST Act or non-utilization thereof

In exercise of the powers conferred under section 168 of the CGST Act, 2017), for the purposes of uniformity in implementation of the Act, the CBEC gave the following directions:

- a) **Non-utilization of Disputed Credit carried forward:** Where in relation to a certain CENVAT credit pertaining to which a show cause notice was issued under rule 14 of the CENVAT Credit Rules, 2004, which has been adjudicated and where in the last adjudication order or the last order-in-appeal, as it existed on 1<sup>st</sup> July, 2017, it was held that such CENVAT credit is not admissible, then such CENVAT credit (herein and after referred to as “*disputed credit*”), credited to the electronic credit ledger in terms of sub-section (1), (2), (3), (4), (5) (6) or (8) of section 140 of the CGST Act, shall not be utilized by a registered taxable person to discharge his tax liability under this Act or under the IGST Act, 2017, till the order-in-original or the last order-in-appeal, as the case may be, holding that disputed credit as inadmissible is in existence.

During the period, when the last order-in-original or the last order-in-appeal, as the case may be, holding that disputed credit as inadmissible is in operation, if the said disputed credit is utilised, it shall be recovered from the tax payer, with interest and penalty as per the provisions of the CGST Act

- b) **Non-transition of Blocked Credit:** In terms of clause (i) of sub-section (1) of section 140 of the CGST Act, a registered person shall not take in his electronic credit ledger, amount of CENVAT credit as is carried forward in the return relating to the period ending with the day immediately preceding the appointed day which is not eligible under the Act in terms of sub-section (5) of section 17 (hereinafter referred to as “*blocked credit*”), such as, telecommunication towers and pipelines laid outside the factory premises.

If the said blocked credit is carried forward and credited to the electronic credit ledger in contravention of section 140 of the CGST Act, it shall not be utilized by a registered taxable person to discharge his tax liability under this Act or under the IGST Act, 2017, and shall be recovered from the tax payer with interest and penalty as per the provisions of the Act.

In all cases where the disputed credit or blocked credit is higher than Rs. 10 lakhs, the taxpayers shall submit an undertaking to the jurisdictional officer of the Central Government that such credit shall not be utilized or has not been availed as transitional credit, as the case may be. In other cases of transitional credit of an amount lesser than Rs. 10 lakhs, the directions as above shall apply but the need to submit the undertaking shall not apply.

### Rules on Transitional Provisions

## 1. Period for filing of Form GST TRAN-2

A registered person who was not registered under the earlier law is allowed to take an ad-hoc input tax credit on the basis of the goods held in stock on the appointed day if he is not in possession of any document evidencing payment of central excise duty. In order to avail this credit, that person needs to

submit **Form GST TRAN-2** showing the supplies effected for each of the six tax periods ranging from July to December 2017. The earlier rules did not specify the due date of submitting such form. **Vide Notification No. 12/2018-Central tax dated 7<sup>th</sup> March 2018**, this time limit has been specified as 31<sup>st</sup> March 2018 for each of the six tax periods. Further, this time limit is allowed to be extended by the Commissioner on recommendations of the Council.

## 2. Time limit for declaration under Transitional Provisions consistent with due date of Form GST TRAN-1

Various declarations are required to be filed with the Government under the provisions of Transition. These declarations pertain to the following:

- (a) Proportion of supply on which VAT or service tax is paid before the appointed date but supply is made after the appointed date along with the input tax credit allowed thereon
- (b) Declaration of stock in the form of inputs, semi-finished goods or finished goods held by the job worker and liable to be furnished by the principal and the job worker
- (c) Declaration regarding the goods sent on approval basis

The deadline specified for these declarations were to be filed in the **Form GST TRAN-1**. The due date within which this was liable to be furnished as per their respective provisions were 90 days from the appointed date. On the other hand, **Form GST TRAN-1** had a separate rule which contain the due date of its filing and its power of extension by the Commissioner. In order to avoid the disparity between the due date of furnishing **Form GST TRAN-1** and the date of filing the declaration, the due date of filing such declarations were made consistent with the due date of filing of **Form GST TRAN-1**. This was brought *vide Notification No. 36/2017-Central Tax dated 29<sup>th</sup> September 2017*.

## 3. Revision of Form GST TRAN 1

Due to requests received from multiple sources regarding the mistakes committed in the filing of original form GST TRAN-1, the government allowed its revision once. This was allowed to occur only once. The due date of such revision was the same as that of the original **Form GST TRAN-1** i.e. 27<sup>th</sup> December 2017. The allowance of the provisions for revision of **Form GST TRAN-1** was brought *vide Notification No. 36/2017-Central Tax dated 29<sup>th</sup> September 2017 and Notification No. 34/2017-Central Tax dated 15<sup>th</sup> September 2017*.

### Transition Forms

S.No.	Order No	Periodicity	Original/ Revised	Relevant Period	Relevant Form	Notified Date
1	Order 9/2017- GST dated 15 <sup>th</sup> November, 2017	One time	Original	-	Form GST TRAN 1	27 <sup>th</sup> December, 2017
2	Order 10/2017- GST dated 15 <sup>th</sup> November, 2017	One time	Revised	-	Form GST TRAN 1	27 <sup>th</sup> December, 2017
3	Order 1/2018 dated 28 <sup>th</sup> March, 2018	Monthly	Original	July, 2017 to December, 2017	Form GST TRAN 2	30 <sup>th</sup> June, 2018

## Chapter 15

# Miscellaneous

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### **A. ANTI-PROFITEERING**

#### **1. Constitution of the Authority**

Apart from the Chairman, four technical members will be appointed as the Anti-profiteering authority. These four technical members should have been the Commissioner of State Tax or Central Tax or have held the equivalent post under the existing law. The period for which such post should have been held by the Technical member was not specified. It has now been provided that atleast for one year, the technical members should have held such post for eligibility. This was inserted *vide Notification No. 34/2017-Central Tax dated 15<sup>th</sup> September 2017*

#### **2. Salary of the Technical members**

The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India. Also, where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government. This has been substituted *vide Notification No. 34/2017-Central Tax dated 15<sup>th</sup> September 2017*.

#### **3. Termination of the Chairman and Technical members of the Authority**

The law earlier provided that upon recommendations of the Council and with proper opportunity of being heard, the Chairman and technical members of the Authority may be terminated by the Central Government. However, it has been modified to state that the Central Government with the approval of only the Chairperson of the Council may terminate the appointment of such persons. This has been substituted *vide Notification No. 55/2017-Central Tax dated 15<sup>th</sup> November 2017*.

#### **4. Secretary to the Authority**

It was specified that the Additional Director General of Safeguards under the Board will be the Secretary to the authority. It has now been provided that an officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority. It has been substituted *vide Notification no. 14/2018-Central Tax dated 23<sup>rd</sup> March 2018*.

#### **5. Duty of the Authority to furnish performance report**

Among the other duties of the authority, the duty to furnish a performance report to the Council by the 10<sup>th</sup> day of the close of each quarter has been added *vide Notification no. 34/2017-Central Tax dated 15<sup>th</sup> September 2017*.

#### **6. Extension of the period of investigation by the Director General of Safeguards**

Director General of Safeguards is usually required to complete the investigation within 3 months of the receipt of reference from the Standing Committee. Such period may further be extended by 3 months for



reasons recorded in writing as allowed by the Standing Committee. It has now been provided that this extension can only be allowed by the Authority and not by the Standing Committee. It has been substituted *vide Notification No. 14/2018-Central Tax dated 23<sup>rd</sup> March 2018*.

## 7. Requirement of further investigation by the Authority

In a situation wherein, the Director General of Safeguards recommends that there is contravention or non-contravention of the provisions of Anti-profiteering, but the Authority is of the opinion that further investigation is required, it may for reasons recorded in writing refer the matter to the Director General of Safeguards for further investigation or enquiry.

## 8. Decision to be taken by the majority present and voting

Earlier, it was stated that if members of the Authority differ in opinion on any point, the point will be decided according to the opinion of majority. Now, it has been stated that such point will be decided according to the opinion of the majority present and voting. In case of equality, the Chairman has been given the power to exercise the casting vote. This change was made by *Notification No. 14/2018-Central Tax dated 23<sup>rd</sup> March 2018*.

## 9. Expansion of the scope of interested party

An interested party is a person who is allowed to file an application against a particular person alleging illegal profiteering by such other person. Only a supplier or recipient of goods or services under the proceedings were allowed to be considered as interested parties earlier. This scope has now been extended to include any other person alleging that a registered person has not passed the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices. This has been inserted *vide Notification No. 14/2018-Central Tax dated 23<sup>rd</sup> March 2018*.

## **B. JOB WORK**

The following has been clarified with regard to job work *vide Circular No. 38/12/2018-GST dated 26<sup>th</sup> March 2018*:

As per clause (68) of section 2 of the CGST Act, 2017, “**job work**” means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “**job worker**” shall be construed accordingly. The registered person on whose goods (inputs or capital goods) job work is performed is called the “**Principal**” for the purposes of section 143 of the CGST Act. The said section which encapsulates the provisions related to job work, provides that the registered principal may, without payment of tax, send inputs or capital goods to a job worker for job work and, if required, from there subsequently to another job worker and so on. Subsequently, on completion of the job work (by the last job worker), the principal shall either bring back the goods to his place of business or supply (including export) the same directly from the place of business/premises of the job worker within one year in case of inputs or within three years in case of capital goods (except moulds and dies, jigs and fixtures or tools).

1. It may be noted that the responsibility of keeping proper accounts of the inputs and capital goods sent for job work lies with the principal. Moreover, if the time frame of one year / three years for bringing back or further supplying the inputs / capital goods is not adhered to, the activity of sending the goods for job work shall be deemed to be a supply by the principal on the day when the said inputs / capital goods were sent out by him. Thus, essentially, sending goods for job work is not a supply as such, but it acquires the character of supply only when the inputs/capital goods sent for

job work are neither received back by the principal nor supplied further by the principal from the place of business / premises of the job worker within one/three years of being sent out. It may be noted that the responsibility for sending the goods for job work as well as bringing them back or supplying them has been cast on the principal.

With respect to the above legal requirements, various issues have been raised on the following aspects:

- (a) Scope/ambit of job work;
  - (b) Requirement of registration for a principal / job worker;
  - (c) Supply of goods by the principal from the job worker's place of business / premises;
  - (d) Movement of goods from the principal to the job worker and the documents and intimation required therefor;
  - (e) Liability to issue invoice, determination of place of supply and payment of GST; and
  - (f) Availability of input tax credit to the principal and the job worker.
2. **Scope/ambit of job work:** Doubts have been raised on the scope of job work and whether any inputs, other than the goods provided by the principal, can be used by the job worker for providing the services of job work. It may be noted that the definition of job work, as contained in clause (68) of section 2 of the CGST Act, entails that the job work is a treatment or process undertaken by a person on goods belonging to another registered person. Thus, the job worker is expected to work on the goods sent by the principal and whether the activity is covered within the scope of job work or not would have to be determined on the basis of facts and circumstances of each case. Further, it is clarified that the job worker, in addition to the goods received from the principal, can use his own goods for providing the services of job work.
3. **Requirement of registration for the principal/ job worker:** It is important to note that the provisions of section 143 of the CGST Act are applicable to a registered person. Thus, it is only a registered person who can send the goods for job work under the said provisions. It may also be noted that the registered person (principal) is not obligated to follow the said provisions. It is his choice whether or not to avail or not to avail of the benefit of these special provisions.

Doubts have been raised about the requirement of obtaining registration by job workers when they are located in the same State where the principal is located or when they are located in a State different from that of the principal. It may be noted that the job worker is required to obtain registration only if his aggregate turnover, to be computed on all India basis, in a financial year exceeds the specified threshold limit (i.e. Rs 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir) in case both the principal and the job worker are located in the same State. Where the principal and the job worker are located in different States, the requirement for registration flows from clause (i) of section 24 of the CGST Act which provides for compulsory registration of suppliers making any inter-State supply of services. However, exemption from registration has been granted in case the aggregate turnover of the inter-state supply of taxable services does not exceed Rs 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir in a financial year **vide Notification No. 10/2017 – Integrated Tax dated 13<sup>th</sup> October, 2017**. Therefore, it is clarified that a job worker is required to obtain registration only in cases where his aggregate turnover, to be computed on all India basis, in a financial year exceeds the threshold limit regardless of whether the principal and the job worker are located in the same State or in different States.

4. **Supply of goods by the principal from job worker's place of business / premises:** Doubts have been raised as to whether the principal can supply goods directly from the job worker's place of business / premises to its end customer and if yes, whether the supply will be regarded as having been made by the principal or by the job worker. It is clarified that the supply of goods by the principal from the place of business / premises of the job worker will be regarded as supply by the principal and not by the job worker as specified in section 143(1)(a) of the CGST Act.
5. **Movement of goods from the principal to the job worker and the documents and intimation required:**
  - (a) **Issues:** Doubts have been raised about the documents required to be issued for sending the goods (i) by the principal to the job worker, (ii) from one job worker to another job worker; and (iii) from the job worker back to the principal.
  - (b) **Legal provisions:** Section 143 of the CGST Act provides that the principal may send and/or bring back inputs/capital goods for job work without payment of tax, under intimation to the proper officer and subject to the prescribed conditions. Rule 45 of the CGST Rules provides that the inputs, semi-finished goods or capital goods being sent for job work (including that being sent from one job worker to another job worker for further job work or those being sent directly to a job worker) shall be sent under the cover of a challan issued by the principal, containing the details specified in rule 55 of the CGST Rules. This rule has been amended vide notification No. 14/2018-Central tax dated 23.03.2018 to provide that a job worker may endorse the challan issued by the principal. The principal is also required to file FORM GST ITC-04 every quarter stating the said details. Further, as per the provisions contained in rule 138 of the CGST Rules, an e-way bill is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work). Further, the third proviso to rule 138(1) of the CGST Rules provides that the e-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/ Union territory.
  - (c) As mentioned above, rule 45 of the CGST Rules provides that inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including in cases where such goods are sent directly to a job worker. Further, rule 55 of the CGST Rules provides that the consignor may issue a delivery challan containing the prescribed particulars in case of transportation of goods for job work. It may be noted that rule 45 provides for the issuance of a challan by the principal whereas rule 55 provides that the consignor may issue the delivery challan. It is also important to note that as per the provisions contained in rule 138 of the CGST Rules, an e-way bill is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work). The third proviso to rule 138(1) of the CGST Rules provides that the e-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/ Union territory. It may also be noted that as per Explanation 1 to rule 138(3) of the CGST Rules, where the goods are supplied by an unregistered supplier to a registered recipient, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement

of the movement of goods. In other words, the e-way bill shall be generated by the principal, wherever required, in case the job worker is unregistered.

- (d) **Clarification:** On conjoint reading of the relevant legal provisions, the following is clarified with respect to the issuance of challan, furnishing of intimation and other documentary requirements in this regard:
- (i) Where goods are sent by principal to only one job worker: The principal shall prepare in triplicate, the challan in terms of rules 45 and 55 of the CGST Rules, for sending the goods to a job worker. Two copies of the challan may be sent to the job worker along with the goods. The job worker should send one copy of the said challan along with the goods, while returning them to the principal. The **FORM GST ITC-04** will serve as the intimation as envisaged under section 143 of the CGST Act, 2017.
  - (ii) Where goods are sent from one job worker to another job worker: In such cases, the goods may move under the cover of a challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent. The same process may be repeated for subsequent movement of the goods to other job workers.
  - (iii) Where the goods are returned to the principal by the job worker: The job worker should send one copy of the challan received by him from the principal while returning the goods to the principal after carrying out the job work.
  - (iv) Where the goods are sent directly by the supplier to the job worker: In this case, the goods may move from the place of business of the supplier to the place of business/premises of the job worker with a copy of the invoice issued by the supplier in the name of the buyer (i.e. the principal) wherein the job worker's name and address should also be mentioned as the consignee, in terms of rule 46(o) of the CGST Rules. The buyer (i.e., the principal) shall issue the challan under rule 45 of the CGST Rules and send the same to the job worker directly in terms of para (i) above. In case of import of goods by the principal which are then supplied directly from the customs station of import, the goods may move from the customs station of import to the place of business/premises of the job worker with a copy of the Bill of Entry and the principal shall issue the challan under rule 45 of the CGST Rules and send the same to the job worker directly.
  - (v) Where goods are returned in piecemeal by the job worker: In case the goods after carrying out the job work, are sent in piecemeal quantities by a job worker to another job worker or to the principal, the challan issued originally by the principal cannot be endorsed and a fresh challan is required to be issued by the job worker.
  - (vi) Submission of intimation: Rule 45(3) of the CGST Rules provides that the principal is required to furnish the details of challans in respect of goods sent to a job worker or received from a job worker or sent from one job worker to another job worker during a quarter in FORM GST ITC-04 by the 25<sup>th</sup> day of the month succeeding the quarter or within such period as may be extended by the Commissioner. It is clarified that it is the responsibility of the principal to include the details of all the challans relating to goods sent by him to one or more job worker or from one job worker to another and its return therefrom. The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act.

**6. Liability to issue invoice, determination of place of supply and payment of GST:**

- (a) Issues: Doubts have been raised about the time, value and place of supply in the hands of principal or job worker as also about the issuance of invoices by the principal or job worker, as the case may be, with regard to the supply of goods from principal to the recipient from the job worker's place of business / premises and the supply of services by the job worker.
- (b) Legal provisions: As mentioned earlier, section 143 of the CGST Act provides that the inputs/capital goods may be sent for job work without payment of tax and unless they are brought back by the principal, or supplied from the place of business / premises of the job worker within a period of one / three years, as the case may be, it would be deemed that such inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) have been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out. Further, the job worker is liable to pay GST on the supply of job work services.
- (c) The provisions relating to time of supply are contained in sections 12 and 13 of the CGST Act and that for determining the value of supply are in section 15 of the CGST Act. The provisions relating to place of supply are contained in section 10 of the IGST Act, 2017. Further, the provisions relating to the issuance of an invoice are contained in section 31 of the CGST Act read with rule 46 of the CGST Rules.
- (d) On conjoint reading of all the provisions, the following is clarified with respect to the issuance of an invoice, time of supply and value of supply:
  - (i) Supply of job work services: The job worker, as a supplier of services, is liable to pay GST if he is liable to be registered. He shall issue an invoice at the time of supply of the services as determined in terms of section 13 read with section 31 of the CGST Act. The value of services would be determined in terms of section 15 of the CGST Act and would include not only the service charges but also the value of any goods or services used by him for supplying the job work services, if recovered from the principal. Doubts have been raised whether the value of moulds and dies, jigs and fixtures or tools which have been provided by the principal to the job worker and have been used by the latter for providing job work services would be included in the value of job work services. In this regard, attention is invited to section 15 of the CGST Act which lays down the principles for determining the value of any supply under GST. Importantly, clause (b) of sub-section (2) of section 15 of the CGST Act provides that any amount that the supplier is liable to pay in relation to the supply but which has been incurred by the recipient will form part of the valuation for that particular supply, provided it has not been included in the price for such supply. Accordingly, it is clarified that the value of such moulds and dies, jigs and fixtures or tools may not be included in the value of job work services provided its value has been factored in the price for the supply of such services by the job worker. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being.
  - (ii) Supply of goods by the principal from the place of business/ premises of job worker: Section 143 of the CGST Act provides that the principal may supply, from the place of business / premises of a job worker, inputs after completion of job work or otherwise or capital goods (other than moulds and dies, jigs and fixtures or tools) within one year or three years respectively of their being sent out, on payment of tax within India, or with

or without payment of tax for exports, as the case may be. This facility is available to the principal only if he declares the job worker's place of business / premises as his additional place of business or if the job worker is registered.

Since the supply is being made by the principal, it is clarified that the time, value and place of supply would have to be determined in the hands of the principal irrespective of the location of the job worker's place of business/premises. Further, the invoice would have to be issued by the principal. It is also clarified that in case of exports directly from the job worker's place of business/premises, the LUT or bond, as the case may be, shall be executed by the principal.

Illustration: The principal is located in State A, the job worker in State B and the recipient in State C. In case the supply is made from the job worker's place of business / premises, the invoice will be issued by the supplier (principal) located in State A to the recipient located in State C. The said transaction will be an inter-State supply. In case the recipient is also located in State A, it will be an intra-State supply.

- (iii) Supply of waste and scrap generated during the job work: Sub - section (5) of Section 143 of the CGST Act provides that the waste and scrap generated during the job work may be supplied by the registered job worker directly from his place of business or by the principal in case the job worker is not registered. The principles enunciated in para (ii) above would apply mutatis mutandis in this case.
  - (e) Violation of conditions laid down in section 143: As per the provisions contained in section 143 of the CGST Act, if the inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) are neither received back by the principal nor supplied from the job worker's place of business within the specified time period, the inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) would be deemed to have been supplied by the principal to the job worker on the day when such inputs or capital goods were sent out to the first job worker.
  - (f) Thus, if the inputs or capital goods are neither returned nor supplied from the job worker's place of business / premises within the specified time period, the principal would issue an invoice for the same and declare such supplies in his return for that particular month in which the time period of one year / three years has expired. The date of supply shall be the date on which such inputs or capital goods were initially sent to the job worker and interest for the intervening period shall also be payable on the tax. If such goods are returned by the job worker after the stipulated time period, the same would be treated as a supply by the job worker to the principal and the job worker would be liable to pay GST if he is liable for registration in accordance with the provisions contained in the CGST Act read with the rules made thereunder. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being. Further, there is no requirement of either returning back or supplying the goods from the job worker's place of business/premises as far as moulds and dies, jigs and fixtures, or tools are concerned.
7. **Availability of input tax credit to the principal and job worker:** Doubts have been raised regarding the availability of input tax credit to the principal in respect of inputs / capital goods that are directly received by the job worker. Doubts have also been raised whether the job worker is eligible for ITC in respect of inputs, etc. used by him in supplying job work services. It is clarified

that, in view of the provisions contained in clause (b) of sub-section (2) of section 16 of the CGST Act, the input tax credit would be available to the principal, irrespective of the fact whether the inputs or capital goods are received by the principal and then sent to the job worker for processing, etc. or whether they are directly received at the job worker's place of business/premises, without being brought to the premises of the principal. It has also been clarified that the job worker is also eligible to avail input tax credit on inputs, etc. used by him in supplying the job work services if he is registered.

## Chapter 16

# Apportionment of Funds

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### **Apportionment of funds on advertisement services provided to Central Government, State Government, statutory body or local authority**

The proportion of value attributable to different States or Union territories, in the case of supply of advertisement services to the Central Government, a State Government, a statutory body or a local authority, in the absence of any contract between the supplier of service and recipient of services, shall be determined in the following manner namely: -

- (a) In the case of newspapers and publications, the amount payable for publishing an advertisement in all the editions of a newspaper or publication, which are published in a State or Union territory, as the case may be, is the value of advertisement service attributable to the dissemination in such State or Union territory.
- (b) in the case of printed material like pamphlets, leaflets, diaries, calendars, T-shirts etc, the amount payable for the distribution of a specific number of such material in a particular State or Union territory is the value of advertisement service attributable to the dissemination in such State or Union territory, as the case may be.
- (c)
  - (i) in the case of hoardings other than those on trains, the amount payable for the hoardings located in each State or Union territory, as the case may be, is the value of advertisement service attributable to the dissemination in each such State or Union territory, as the case may be.
  - (ii) in the case of advertisements placed on trains, the breakup, calculated on the basis of the ratio of the length of the railway track in each State for that train, of the amount payable for such advertisements is the value of advertisement service attributable to the dissemination in such State or Union territory, as the case may be.
- (d)
  - (i) in the case of advertisements on the back of utility bills of oil and gas companies etc, the amount payable for the advertisements on bills pertaining to consumers having billing addresses in such States or Union territory as the case may be, is the value of advertisement service attributable to dissemination in such State or Union territory.
  - (ii) in the case of advertisements on railway tickets, the breakup, calculated on the basis of the ratio of the number of Railway Stations in each State or Union territory, when applied to the amount payable for such advertisements, shall constitute the value of advertisement service attributable to the dissemination in such State or Union territory, as the case may be.
- (e) in the case of advertisements over radio stations the amount payable to such radio station, which by virtue of its name is part of a State or Union territory, as the case may be, is the value of advertisement service attributable to dissemination in such State or Union territory, as the case may be
- (f) in the case of advertisement on television channels, the amount attributable to the value of advertisement service disseminated in a State shall be calculated on the basis of the viewership of such channel in such State, which in turn, shall be calculated in the following manner, namely:



- (i) the channel viewership figures for that channel for a State or Union territory shall be taken from the figures published in this regard by the Broadcast Audience Research Council;
  - (ii) the figures published for the last week of a given quarter shall be used for calculating viewership for the succeeding quarter and at the beginning, the figures for the quarter 1st July 2017 to 30th September 2017 shall be used for the succeeding quarter 1st October 2017 to 31st December 2017;
  - (iii) where such channel viewership figures relate to a region comprising of more than one State or Union territory, the viewership figures for a State or Union territory of that region, shall be calculated by applying the ratio of the populations of that State or Union territory, as determined in the latest Census, to such viewership figures;
  - (iv) the ratio of the viewership figures for each State or Union territory as so calculated, when applied to the amount payable for that service, shall represent the portion of the value attributable to the dissemination in that State or Union territory
- (g) in the case of advertisements at cinema halls the amount payable to a cinema hall or screens in a multiplex, in a State or Union territory, as the case may be, is the value of advertisement service attributable to dissemination in such State or Union territory, as the case may be.
- (h) in the case of advertisements over internet, the amount attributable to the value of advertisement service disseminated in a State or Union territory shall be calculated on the basis of the internet subscribers in such State or Union territory, which in turn, shall be calculated in the following manner, namely: -
- (i) the internet subscriber figures for a State shall be taken from the figures published in this regard by the Telecom Regulatory Authority of India;
  - (ii) the figures published for the last quarter of a given financial year shall be used for calculating the number of internet subscribers for the succeeding financial year and at the beginning, the figures for the last quarter of financial year 2016- 2017 shall be used for the succeeding financial year 2017-2018;
  - (iii) where such internet subscriber figures relate to a region comprising of more than one State or Union territory, the subscriber figures for a State or Union territory of that region, shall be calculated by applying the ratio of the populations of that State or Union territory, as determined in the latest census, to such subscriber figures;
  - (iv) the ratio of the subscriber figures for each State or Union territory as so calculated, when applied to the amount payable for this service, shall represent the portion of the value attributable to the dissemination in that State or Union territory.
- (i) in the case of advertisements through short messaging service the amount attributable to the value of advertisement service disseminated in a State or Union territory shall be calculated on the basis of the telecommunication (herein after referred to as telecom) subscribers in such State or Union territory, which in turn, shall be calculated in the following manner, namely: -
- (a) the number of telecom subscribers in a telecom circle shall be ascertained from the figures published by the Telecom Regulatory Authority of India on its website [www.trai.gov.in](http://www.trai.gov.in);
  - (b) the figures published for a given quarter, shall be used for calculating subscribers for the succeeding quarter and at the beginning, the figures for the quarter 1st July 2017 to 30th

September 2017 shall be used for the succeeding quarter 1st October 2017 to 31st December 2017;

- (c) where such figures relate to a telecom circle comprising of more than one State, or Union territory, the subscriber figures for that State or Union territory shall be calculated by applying the ratio of the populations of that State or Union territory, as determined in the latest census, to such subscriber figures
- (d) the ratio of the subscriber figures for each State or Union territory as so calculated, when applied to the amount payable for that service, shall represent the portion of the value attributable to the dissemination in that State or Union territory.

The amendment in the Integrated Goods and Services Tax Rules (IGST Rules) was brought through ***Notification No. 12/2017 Integrated Tax dated 15<sup>th</sup> November 2017 read with Notification No. 4/2017 Integrated Tax dated 28<sup>th</sup> June 2017.***

## Appendix for Amendments in Rate and Exemption for Goods &/or Services

### AMENDMENTS OF RATE OF GOODS FROM 1<sup>st</sup> JULY,2017

SL. NO	OLD HSN	NEW HSN	OLD RATE	NEW RATE	OLD DESCRIPTION OF GOODS	NEW DESCRIPTION OF GOODS	DESCRIPTION STATUS	EFFECTIVE DATE	NOTIFICATION NO
1	3102	Same	6.00%	2.50%	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers.	Same	NO CHANGE	1 <sup>st</sup> July, 2017	Notification No. 18/2017-Central Tax (Rate) dated 30 <sup>th</sup> June 2017
2	3103	Same	6.00%	2.50%	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers.	Same	NO CHANGE	1 <sup>st</sup> July, 2017	Notification No. 18/2017-Central Tax (Rate) dated 30 <sup>th</sup> June, 2017
3	3104	Same	6.00%	2.50%	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers.	Same	NO CHANGE	1 <sup>st</sup> July, 2017	Notification No. 18/2017-Central Tax (Rate) dated 30 <sup>th</sup> June 2017
4	3105	Same	6.00%	2.50%	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers	Same	NO CHANGE	1 <sup>st</sup> July, 2017	Notification No. 18/2017-Central Tax(Rate) dated 30 <sup>th</sup> June 2017

5	4011	4011 70 00	9.00%	Same	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]	Tyre for tractors	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August 2017
			14.00%	9.00%	Rear Tractor tyres and rear tractor tyre tubes				
6	4013	4013 90 49	14.00%	9.00%	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]	Tube for tractor tyres	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August 2017.
7	8408	8408 20 20	6.00%	9.00%	Fixed Speed Diesel Engines of power not exceeding 15HP	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August 2017.
	8408		14.00%		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)				
8	8413	8413 81 90	6.00%	9.00%	Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps	Hydraulic Pumps for Tractors	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August 2017.
	8413		14.00%		Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary				

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					positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]				
	8413, 8413 91		2.50%		Hand pumps and parts thereof				
10	8708	8708 10 10	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Bumpers and parts thereof for tractors	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
11	8708	8708 30 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Brakes assembly and its parts thereof for tractors	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
12	8708	8708 40 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Gear boxes and parts thereof for tractors	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of				

					tractors]				
13	8708	8708 50 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Transaxles and its parts thereof for tractors	INSERTED	18 <sup>th</sup> August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18 <sup>th</sup> August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
14	8708	8708 70 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Road wheels and parts and accessories thereof for tractors	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
15	8708	8708 91 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
16	8708	8708 92 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor	Silencer assembly for tractors and parts	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th

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					housing transmission, d. tractor support front axle	thereof			August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
17	8708	8708 93 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Clutch assembly and its parts thereof for tractors	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
18	8708	8708 94 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Steering wheels and its parts thereof for tractor	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
19	8708	8708 99 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Hydraulic and its parts thereof for tractors	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705				

					[other than specified parts of tractors]				
20	8708	8708 99 00	9.00%	9.00%	Following parts of tractors namely: a. Rear Tractor wheel rim, b. tractor centre housing, c. tractor housing transmission, d. tractor support front axle	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors	INSERTED	18th August 2017	Notification No. 19/2017-Central Tax(Rate) dated 18th August, 2017.
	8708		14.00%		Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]				
21	28	Same	2.50%	Exempt	Nuclear Fuel	Intra state supply of heavy water and nuclear fuel.	SUBSTITUTED	21st September, 2017	Notification No. 26/2017-Central Tax(Rate) dated 21st September, 2017.
22	0802	Same	2.50%	2.50%	Dried areca nuts, whether or not shelled or peeled	Walnuts, whether or not shelled.	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
			2.50%		Dried chestnuts (singhada), whether or not shelled or peeled				
			6.00%		Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]				
23	0802	Same	6.00%	Same	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios,	Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts	SUBSTITUTED	21st September, 2017	Notification No. 26/2017-Central Tax(Rate) dated 21st September, 2017.



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					Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]	(Coryius spp.), <del>walnuts</del> , Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.) [other than dried areca nuts]			
24	0406	Same	2.50%	Same	Chena or paneer put up in unit container and bearing a registered brand name.	Chena or paneer 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE],	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
25	0409	Same	2.50%	Same	Natural honey, put up in unit container and bearing a registered brand name.	Natural Honey put up in unit container and,- (a) bearing a registered brand	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE],			
26	0713	Same	2.50%	Same	Dried leguminous vegetables, shelled, whether or not skinned or split [put up in unit container and bearing a registered brand name].	Dried leguminous vegetables shelled, whether or not skinned or split 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 any enforceable right	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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						in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
27	10	Same	2.50%	Same	All goods i.e. cereals, put up in unit container and bearing a registered brand name.	All good i.e. cereals 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
28	1001	Same	2.50%	Same	Wheat and meslin put up in unit container and bearing a registered brand name.	Wheat and muslin put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
29	1002	Same	2.50%	Same	Rye put up in unit container and bearing a registered brand name.	Rye 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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30	1003	Same	2.50%	Same	Barley put up in unit container and bearing a registered brand name.	Barley 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
31	1004	Same	2.50%	Same	Oats put up in unit container and bearing a registered brand name.	Oats 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 any enforceable right	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
32	1005	Same	2.50%	Same	Maize (corn) put up in unit container and bearing a registered brand name.	Maize (corn) 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
33	1006	Same	2.50%	Same	Rice put up in unit container and bearing a registered brand name.	Rice put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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						actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
34	1007	Same	2.50%	Same	Grain sorghum put up in unit container and bearing a registered brand name.	Grain sorghum 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

35	1008	Same	2.50%	Same	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] put up in unit container and bearing a registered brand name.	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
36	1101	Same	2.50%	Same	Wheat or meslin flour put up in unit container and bearing a registered brand name.	Wheat or meslin flour 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		22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.



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						court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
37	1102	Same	2.50%	Same	Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and bearing a registered brand name.	Cereal flours other than of wheat or meslin i.e. maize(corn) flour , rye flour , etc. 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to		22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						the conditions as in the ANNEXURE]			
38	1103	Same	2.50%	Same	Cereal groats, meal and pellets, including suji and dalia, put up in unit container and bearing a registered brand name.	Cereal groats, meal and pellets, including suji and dalia 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
39	1105	Same	2.50%	Same	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name.	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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						name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
40	1106	Same	2.50%	Same	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and bearing a registered brand name.	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]			
41	0813	Same	6.00%	2.50%	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8	Tamarind, dried.	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
				6.00%		Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than tamarind, dried]	SUBSTITUTED		
42	2106	Same	6.00%	2.50%	Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi	Roasted Gram.	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
43	2304	Same	2.50%	Same	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. [other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives,	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. <del>other than aquatic feed including shrimp feed</del>	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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					wheat bran & de-oiled cake].	and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake].			
44	2305	Same	2.50%	Same	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake].	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake].	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
45	2306	Same	2.50%	Same	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305[Other than cotton seed oil cake]. [other than aquatic feed	'Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils,	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

					including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake].	other than those of heading 2304 or 2305[Other than cotton seed oil cake].			
46	3307 41 00	Same	2.50%	Same	Agarbatti.	Agarbatti , lobhan, dhoop batti,dhoop, sambhrani	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
47	4601	4601, 4602	6.00%	2.50%	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials	Grass, leaf or reed or fibre products, including mats, pouches, wallets	INSERTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
	4602		6.00%		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah				
48	4823	Same	2.50%	Same	Kites.	Kites, Paper mache articles	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
49	4907	Same	6.00%	2.50%	Unused postage, revenue or	Duty Credit Scrips.	INSERTED	22nd	Notification No.

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					similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title			September,2017	27/2017-Central Tax(Rate) dated 22nd September, 2017.
50	5801	Same	6.00%	2.50%	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	Corduroy fabrics	INSERTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
51	5808	Same	6.00%	2.50%	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	Saree fall	INSERTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
52	9601	Same	14.00%	2.50%	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	Worked corals other than articles of coral	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
53	9603 10 00	9603 [other than 9603 10 00]	2.50%		Broomsticks.	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
54	2106	Same	6.00%	Same	'Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi.	Texturised vegetable proteins (soya bari), Bari made of pulses	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd

						including mungodi and batters, including idli / dosa batter.			September, 2017.
55	2106 90	Same	6.00%	Same	'Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form.	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram].	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
56	2202 90 90	Same	6.00%	Same	Tender coconut water put up in unit container and bearing a registered brand name.	Tender coconut water 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 such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.



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57	3307 41 00	Same	6.00%	Same	Odoriferous preparations which operate by burning [other than agarbattis]	Odoriferous preparations which operate by burning [other than agarbattis,lobhan,dh oop batti, dhoop,sambhranij]	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
58	4016	Same	14.00%	6.00%	Other articles of vulcanised rubber other than hard rubber (other than erasers)	Rubber bands	INSERTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
59	Multiple other heads	44, 68, 83	Multiple rates	6.00%	No particular classification earlier	Idols of wood, stone [including marble] and metals[other than those made of precious metals]	INSERTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
60	4419	Same	9.00%	6.00%	Tableware and Kitchenware of wood	Same	NO CHANGE	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
61	4907	Same	6.00%	Same	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title .	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						documents of title [other than Duty Credit Scrips]			
62	5801	Same	6.00%	Same	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.	Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
63	5808	Same	6.00%	Same	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall].	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
64	6501	Same	9.00%	6.00%	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	Textile caps	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
65	68	Same	6.00%	Same	Sand lime bricks.	Sand lime bricks or Stone inlay work	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
66	6802	Same	14.00%	6.00%	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals,	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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					the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone	bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone.			
67	6911	Same	9.00%	6.00%	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	Same	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
68	6912	Same	9.00%	6.00%	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps]	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
69	6913	Same	14.00%	6.00%	Statuettes and other ornamental ceramic articles	Statues and other ornamental articles.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
70	8306	Same	9.00%	6.00%	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

						metal; metal bidriware			
71	8424	Same	9.00%	6.00%	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]	Nozzles for drip irrigation equipment or nozzles for sprinklers.	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
72	9404	Same	6.00%	2.50%	Coir products [except coir mattresses]	Cotton quilts of sale value exceeding Rs. 1000 per piece.	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
	9404	Same	9.00%		Coir mattresses, cotton pillows, mattress and quilts				
	9404	Same	6.00%		Products wholly made of quilted textile materials				
	9404	Same	14.00%		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered				
73	9601	Same	14.00%	6.00%	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials,	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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						articles of coral (including articles obtained by moulding)			
74	2106	Same	9.00%	Same	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as Supari, Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens,	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as Supari, Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens.	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
75	3926	Same	9.00%	Same	PVC Belt Conveyor, Plastic Tarpaulin.	PVC Belt Conveyor, Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats.	SUBSTITUTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
76	4016	4016	14.00%	9.00%	Other articles of vulcanised rubber other than hard rubber (other than erasers)	Rice rubber rolls for paddy de-husking machine.	INSERTED	22nd September,2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

77	4823	Same	9.00%	Same	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays, Braille paper, kites, Paper mache articles.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
78	6501	Same	9.00%	Same	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt .	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt [other than textile caps]	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
79	8424	Same	9.00%	Same	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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					charged].	appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers.]			
80	8528	Same	9.00%	Same	Computer monitors not exceeding 17 inches, Set top Box for Television (TV)	Computer monitors not exceeding 20 inches. Set top Box for Television (TV)	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
81	9404	Same	9.00%	Same	Coir mattresses, cotton pillows, mattress and quilts.	Coir mattresses, cotton pillows and mattresses.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
82	9613	Same	14.00%	9.00%	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Kitchen gas lighters ;	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
83	2106	Same	14.00%	Same	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

					preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan. Custard powder.	colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan. <del>Custard powder.</del>			
84	3926 [other than 3926 40 11, 3926 90 10]	Same	14.00%	Same	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads and plastic tarpaulins	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, PVC Belt Conveyor, plastic beads plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
85	4016 [other than 4016 92 00]	Same	14.00%	Same	Other articles of vulcanised rubber other than hard rubber (other than erasers )	Other articles of vulcanised rubber other than hard rubber (other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine).	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
86	6802	Same	14.00%	Same	Worked monumental or building	Worked monumental	SUBSTITUTED	22nd	Notification No.



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					stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone	or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone].		September, 2017	27/2017-Central Tax(Rate) dated 22nd September, 2017.
87	6909	Same	14.00%	6.00%	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar	Pots, jars and similar articles of a kind used for the	INSERTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd

					receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	conveyance and packing of goods of ceramic.			September, 2017.
88	6909	Same	14.00%	Same	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture,	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
89	6913	Same	14.00%	6.00%	Statuettes and other ornamental ceramic articles.	Same	NO CHANGE	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
90	8528	Same	14.00%	Same	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 17 inches]	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 20	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.

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						inches].			
91	9613	Same	14.00%	Same	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof [other than flints, wicks or Kitchen gas lighters].	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
92	7102	Same	1.50%	Same	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]	Diamonds, whether or not worked, but not mounted or set [other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds].	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
93	7101	Same	0.125%	Same	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted	Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds.	SUBSTITUTED	22nd September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017.
94	802	0802, 0813	2.50%	Same	Dried chestnuts (singhada), whether or not shelled or peeled	Same	NO CHANGE	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
95	0804	Same	6.00%	2.50%	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried	Mangoes sliced, dried	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.

96	Multiple other heads	1905 or 2106	Multiple rates	2.50%	Multiple Descriptions	Khakhra, plain chapatti or roti	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
97	2106 90	Same	6.00%	2.50%	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
98	2710	Same	2.50%	Same	Kerosene PDS	(a) kerosene oil PDS, (b) The following bunker fuels for use	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th

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						in ships or vessels, namely, i. IFO 180 CST ii. IFO 380 CST			October, 2017.
99	Multiple other heads	30	Multiple rates	2.50%	Multiple Descriptions	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio- chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia;	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
100	3915	Same	9.00%	2.50%	Waste, parings or scrap, of	Same	SUBSTITUTED	13th October,	Notification No.

					plastics;			2017.	34/2017-Central Tax(Rate) dated 13th October, 2017.
101	4004	4004 00 00	9.00%	2.50%	Waste, parings or scrap of rubber (other than hard rubber)	Same	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
102	4017	Same	14.00%	2.50%	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber	Waste or scrap of hard rubber	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
103	4707	Same	6.00%	2.50%	Recovered (waste and scrap) paper or paperboard	Same	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
104	5605	5605 0010	6.00%	2.50%	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread	Real zari thread (gold) and silver thread, combined with textile thread.	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
		5605	6.00%	Same		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; Imitation zari thread	SUBSTITUTED		
105	5705	5702, 5703,	2.50%	Same	Coir mats, matting and floor	Same	NO CHANGE	13th October,	Notification No. 34/2017-Central

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		5705			covering			2017.	Tax(Rate) dated 13th October, 2017.
106	7001	Same	9.00%	2.50%	Cullet and other waste and scrap of glass; glass in the mass	Cullet or other waste or scrap of glass	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
107	84 or 85	Same	2.50%	Same	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational;	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
108	0804	Same	6.00%	Same	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, dried	Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
109	0813	Same	6.00%	Same	Fruit, dried, other than that of headings 0801 to 0806; mixtures of	Fruit, dried, other than that of headings	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central

					nuts or dried fruits of Chapter 8.	0801 to 0806; mixtures of nuts or dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled] .			Tax(Rate) dated 13th October, 2017.
110	2106 90	Same	6.00%	Same	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.



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						specified in the ANNEXURE]			
111	5401	Same	9.00%	6.00%	Sewing thread of manmade filaments, whether or not put up for retail sale	Same	NO CHANGE	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
112	5402, 5404, 5406	5402, 5403, 5404,5405,5406	9.00%	6.00%	All synthetic filament yarn such as nylon, polyester, acrylic, etc.	Synthetic or artificial filament yarns	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
	5403, 5405, 5406				All artificial filament yarn such as viscose rayon, Cuprammonium, etc.				
113	5508	Same	9.00%	6.00%	Sewing thread of manmade staple fibres	Same	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
114	5509, 5510, 5511	Same	9.00%	6.00%	Yarn of manmade staple fibres	Same	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
115	1905 [other than 1905 32 11, 1905 90 40]	Same	9.00%	Same	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, khakhra, plain chapatti or roti, Waffles and wafers coated with chocolate or containing chocolate,	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.

						papad, bread]			
116	2106	Same	9.00%	Same	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as Supari, Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as Supari, Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra]	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
117	3213	Same	14.00%	9.00%	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Poster Colours	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
118	3407	Same	14.00%	9.00%	Modelling pastes, including those put up for children's amusement	Modelling pastes, including those put up for children's amusement; Preparations known	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
			9.00%		Preparations known as dental wax or as dental impression compounds, put up in sets, in				

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					packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	as dental wax or as dental impression compounds, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)			
119	4004	Same	9.00%	Same	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
120	5402, 5404, 5406	Same	9.00%	Same	All synthetic filament yarn such as nylon, polyester, acrylic, etc.	All goods other than synthetic filament yarns	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
121	5403, 5405, 5406	Same	9.00%	Same	All artificial filament yarn such as viscose rayon, Cuprammonium, etc.	All goods other than artificial filament yarns	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
122	6802	Same	14.00%	9.00%	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing;	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals;	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.

					artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone].	high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone			
123	8305	Same	14.00%	9.00%	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	Same	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
124	Multiple other heads	84	Multiple rates	9.00%	Multiple Descriptions	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
125	84 or 85	Same	2.50%	9.00%	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.

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					Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Solar lantern / solar lamp (g) Ocean waves/tidal waves energy devices/plants	pumps( horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps			
					E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational;				
126	8483	Same	14.00%	9.00%	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	Plain shaft bearings	INSERTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
				14.00%		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and <del>plain shaft bearings</del> ; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley	SUBSTITUTED		

						blocks; clutches and shaft couplings (including universal joints)			
127	3213	Same	14.00%	Same	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [other than poster colour]	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
128	4017	Same	14.00%	Same	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.
129	6802	Same	14.00%	Same	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs,	All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental	SUBSTITUTED	13th October, 2017.	Notification No. 34/2017-Central Tax(Rate) dated 13th October, 2017.

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					crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone].	goods essentially of stone];			
130	0202	Same	6.00%	2.50%	Meat of bovine animals, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
131	0203	Same	6.00%	2.50%	Meat of swine, frozen and put up in unit containers	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						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]			
132	0204	Same	6.00%	2.50%	Meat of sheep or goats, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.



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						been foregone voluntarily], subject to the conditions as in the ANNEXURE]			
133	0205	Same	6.00%	2.50%	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
134	0206	Same	6.00%	2.50%	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						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]			
135	0207	Same	6.00%	2.50%	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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						to the conditions as in the ANNEXURE]			
136	0208	Same	6.00%	2.50%	Other meat and edible meat offal, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
137	0209	Same	6.00%	2.50%	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						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]			
138	0209	Same	6.00%	2.50%	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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139	0210	Same	6.00%	2.50%	Meat and edible meat offal, salted, in brine, dried or smoked put up in unit containers; edible flours and meals of meat or meat offal put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
140	0303	Same	2.50%	Same	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						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]			
141	0304	Same	2.50%	Same	Fish fillets and other fish meat (whether or not minced), frozen	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
142	0305	Same	2.50%	Same	Fish, dried, salted or in brine; smoked fish, whether or not	All goods [other than fresh or chilled] and	SUBSTITUTED	15th November,	Notification No. 41/2017-Central

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					cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	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]		2017.	Tax(Rate) dated 14th November, 2017.
143	0306	Same	2.50%	Same	Crustaceans, whether in shell or not, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE]			
144	0307	Same	2.50%	Same	Molluscs, whether in shell or not, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
145	0308	Same	2.50%	Same	Aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine; smoked aquatic invertebrates other than	All goods [other than fresh or chilled] and put up in unit container and,-	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.



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					crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	(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]			
146	0504	Same	2.50%	Same	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE			
147	0710	Same	2.50%	Same	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	'Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
148	0714	Same	2.50%	Same	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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					content, frozen or dried, whether or not sliced or in the form of pellets	roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, 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			
149	0801	Same	2.50%	Same	Cashew nuts, whether or not shelled or peeled	Cashew nuts, whether or not shelled or peeled, desiccated coconuts	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
150	08	Same	2.50%	Same	Dried makhana, whether or not shelled or peeled	Dried makhana, whether or not shelled or peeled, put up in unit container and,-	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						(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.			
151	1105	Same	2.50%	Same	Meal, powder, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name	Meal, powder, flour, flakes, granules and pellets of potatoes put up in unit container and bearing a registered brand name	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
152	1106 10 10	Same	2.50%	Exempt	Guar meal	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
153	1203	Same	2.50%	Same	Copra other than of seed quality	Copra <del>other than of seed quality</del>	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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154	1210	1210 20 00	2.50%	Same	Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin	Hop cones, ground, powdered or in the form of pellets; lupulin	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
155	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	2.50%	Same	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
156	1701	Same	2.50%	Same	Beet sugar, cane sugar, khandsari sugar	Beet sugar, cane sugar, <del>khandsari sugar</del>	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
157	1702	Same	2.50%	Same	Palmyra sugar	Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki,	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa.			
158	2106	Same	2.50%	Same	Roasted Gram	Roasted Gram, idli/dosa batter, chutney powder	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
159	2503[except 2503 00 10]	2503	2.50%	2.50%	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur [other than sulphur recovered as by-product in refining of crude oil]	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	2503 00 10		9.00%		Sulphur recovered as by-product in refining of crude oil				
160	2528	Same	2.50%	Same	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 (calculated on dry weight)	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
161	2621	Same	9.00%	2.50%	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	Fly Ash	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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162	4011	Same	14.00%	Same	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and rear tractor tyres and of a kind used on aircraft]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
163	4011	4011 3000	9.00%	2.50%	Rear Tractor tyres and rear tractor tyre tubes	New pneumatic tyres, of rubber of a kind used on aircraft	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
164	4107	Same	6.00%	2.50%	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
165	4112	Same	6.00%	2.50%	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
166	4113	Same	6.00%	2.50%	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					leather of heading 4114				
167	4114	Same	6.00%	2.50%	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
168	4115	Same	6.00%	2.50%	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
169	5607	Same	6.00%	2.50%	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Jute twine, coir cordage or ropes	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
170	5608	Same	6.00%	2.50%	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
171	5806	Same	6.00%	2.50%	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
172	63	63 [other than 6309]	2.50%	Same	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece	Other made up textile articles, sets, of sale value not exceeding Rs. 1000	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.



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						per piece			
173	63	6309	2.50%	2.50%	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value not exceeding Rs. 1000 per piece	Worn clothing and other worn articles; rags	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			6.00%		Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece				
174	63	63[other than 6309]	6.00%	Same	Other made up textile articles, sets, worn clothing and worn textile articles and rags, of sale value exceeding Rs. 1000 per piece	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [ other than Worn clothing and other worn articles; rags]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
175	6815	Same	6.00%	2.50%	Fly ash bricks and fly ash blocks	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
176	8407	8407 10 00, 8411	14.00%	2.50%	Spark-ignition reciprocating or rotary internal combustion piston engine	Aircraft engines	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	8411		9.00%	2.50%	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets				
177	84 or 85	Same	2.50%	Same	E-waste Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste	E-waste Explanation: For the purpose of this entry, e-waste means electrical and	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					(Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational;	electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer			
178	9401	Same	14.00%	2.50%	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	Aircraft seats	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
179	4016	4016 or 9503	2.50%	Same	Toy balloons made of natural rubber latex	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
180	9601	Same	2.50%	Same	Worked corals other than articles of coral	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
181	0203	Same	6.00%	2.50%	Meat of swine, frozen and put up in unit containers	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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						(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]			
182	0204	Same	6.00%	2.50%	Meat of sheep or goats, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						voluntarily], subject to the conditions as in the ANNEXURE]			
183	0205	Same	6.00%	2.50%	Meat of horses, asses, mules or hinnies, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
184	0206	Same	6.00%	2.50%	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, frozen and put up in unit containers	All goods [other than fresh or chilled] and put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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						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]			
185	0207	Same	6.00%	2.50%	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						in the ANNEXURE]			
186	0208	Same	6.00%	2.50%	Other meat and edible meat offal, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
187	0209	Same	6.00%	2.50%	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, frozen and put up in unit containers	All goods [other than fresh or chilled] and 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	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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						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]			
188	0209	Same	6.00%	2.50%	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked, put up in unit containers	All goods [other than fresh or chilled] and 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]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
190	0402 91 10,	Same	9.00%	6.00%	Condensed milk	Same	SUBSTITUTED	15th	Notification No.

	0402 99 20							November, 2017.	41/2017-Central Tax(Rate) dated 14th November, 2017.
191	0801	Same	6.00%	Same	Cashew nuts, whether or not shelled or peeled, desiccated coconuts	Cashew nuts, whether or not shelled or peeled, <del>desiccated coconuts</del>	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
192	1701 91, 1701 99	Same	9.00%	6.00%	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
193	1902	Same	9.00%	6.00%	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
194	2102	Same	6.00%	Same	Yeasts and prepared baking powders	Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
195	2103 [other	2103	6.00%	6.00%	Sauces and preparations therefor	All goods, including	SUBSTITUTED	15th	Notification No.



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	than 2103 90 10, 2103 90 30, 2103 90 40]				[other than Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasoning	Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings		November, 2017.	41/2017-Central Tax(Rate) dated 14th November, 2017.
	2103 90 10		9.00%		Curry paste				
	2103 90 30		9.00%		Mayonnaise and salad dressings				
	2103 90 40		9.00%		Mixed condiments and mixed seasoning				
196	2106	Same	6.00%	Same	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi <del>and batters,</del> <del>including idli / dosa</del> <del>batter.</del>	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
197	2106	2106 90 91	9.00%	6.00%	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]	Diabetic foods	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
198	No particular classification earlier	2804 40 10	No particular rate earlier	6.00%	No particular classification earlier	Medical grade oxygen	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

199	3215	Same	6.00%	6.00%	Fountain pen ink	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			6.00%		Ball pen ink				
			9.00%		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid (Fountain pen ink and Ball pen ink)				
200	4202 22 20	Same	9.00%	6.00%	Hand bags and shopping bags, of cotton	Same	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
201	4202 22 30	Same	9.00%	6.00%	Hand bags and shopping bags, of jute	Same	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
202	5607	Same	6.00%	Same	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics [other than jute twine, coir cordage or ropes]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
203	5609	Same	6.00%	2.50%	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	Products of coir	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
204	5609	Same	6.00%	Same	Articles of yarn, strip or the like of heading 5404 or 5405, twine,	Articles of yarn, strip or the like of heading	SUBSTITUTED	15th November,	Notification No. 41/2017-Central

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					cordage, rope or cables, not elsewhere specified or included	5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]		2017.	Tax(Rate) dated 14th November, 2017.
205	6505	Same	9.00%	6.00%	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Hats (knitted/crocheted) or made up from lace or other textile fabrics	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
206	6815	Same	6.00%	Same	Fly ash bricks and fly ash blocks	<del>Fly ash bricks and fly ash blocks</del>	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
207	8432	Same	6.00%	Same	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers Parts [8432 90]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
208	8433	Same	6.00%	Same	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						produce, other than machinery of heading 8437 parts [8433 90 00]			
209	8452	Same	6.00%	Same	Sewing machines	Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines.	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
210	8509	Same	14.00%	6.00%	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508	Wet grinder consisting of stone as a grinder	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
211	8710	Same	14.00%	6.00%	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Same	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
212	9003	Same	9.00%	6.00%	Frames and mountings for spectacles, goggles or the like, and parts thereof	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
213	9004	Same	6.00%	Same	Spectacles, corrective	Spectacles, corrective (other than goggles for correcting vision)	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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214	9002	9021	6.00%	Same	Intraocular lens	Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	9021		6.00%		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body				
215	9403	Same	9.00%	6.00%	Bamboo furniture	Furniture wholly made of bamboo, cane or rattan	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
216	1704	Same	9.00%	Same	Sugar confectionery (excluding white chocolate and bubble / chewing gum) [other than bura, batasha]	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Chewing gum / bubble gum and white chocolate, not containing cocoa				

						sweets and gajak]			
217	9507	Same	6.00%	2.50%	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and smilar nets; decoy birds (other than those of heading 9208) and similar hunting or shooting requisites	Fishing hooks	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
218	9507	Same	6.00%	Same	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and smilar nets; decoy birds (other than those of heading 9208) and similar hunting or shooting requisites	Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, butterfly nets and smilar nets; decoy birds (other than those of heading 9208) and similar hunting or shooting requisites	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
219	1804	Same	14.00%	9.00%	Cocoa butter, fat and oil	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
220	1805	Same	14.00%	9.00%	Cocoa powder, not containing added sugar or sweetening matter	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
221	1806	Same	14.00%	9.00%	Chocolates and other food preparations containing cocoa	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
222	1901 90 [other than	1901 [other than	14.00%	9.00%	Malt extract, food preparations of flour, groats, meal, starch or malt	Same	NO CHANGE	15th November,	Notification No. 41/2017-Central

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	1901 10, 1901 20 00]	1901 20 00]			extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]			2017.	Tax(Rate) dated 14th November, 2017.
223	1905 [other than 1905 32 11, 1905 90 40]	1905	9.00%	9.00%	All goods i.e. Waffles and wafers other than coated with chocolate or containing chocolate; biscuits; Pastries and cakes [other than pizza bread, Waffles and wafers coated with chocolate or containing chocolate, papad, bread]	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	1905 32		14.00%		Waffles and wafers coated with chocolate or containing chocolate				
224	2101 11, 2101 12 00	Same	14.00%	9.00%	Extracts, essences and concentrates of coffee, and	Same	NO CHANGE	15th November,	Notification No. 41/2017-Central

					preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			2017.	Tax(Rate) dated 14th November, 2017.
225	2106	Same	9.00%	9.00%	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as Supari, Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%		Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan				
226	2202 90 90	2202 91 00, 2202 99 90	14.00%	9.00%	Other non-alcoholic beverages	Other non-alcoholic beverages [other than tender coconut water]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	2202 90 20				Fruit pulp or fruit juice based drinks				
	2202 90 30				Beverages containing milk				
227	2515 12 20,	Same	14.00%	9.00%	Marble and travertine, other than	Same	NO CHANGE	15th November,	Notification No. 41/2017-Central



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	2515 12 90				blocks			2017.	Tax(Rate) dated 14th November, 2017.
228	2516 12 00	Same	14.00%	9.00%	Granite, other than blocks	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
229	2621	Same	9.00%	Same	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
230	2706	Same	2.50%	9.00%	Tar distilled from coal, from lignite or from peat	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
231	2710	Same	14.00%	9.00%	Avgas	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	2710	Same	9.00%	Same	Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS and other than				

					petrol, Diesel and ATF, not in GST]	basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]			
232	3207	Same	9.00%	Same	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry	Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
233	3303	Same	14.00%	9.00%	Perfumes and toilet waters	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
234	3304	Same	14.00%	9.00%	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
235	3305 [other than 3305]	3305	14.00%	9.00%	All goods, i.e. preparations for use on the hair such as Shampoos;	Preparations for use	SUBSTITUTED	15th November,	Notification No. 41/2017-Central

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	9011, 3305 90 19]				Preparations for permanent waving or straightening; Hair lacquers; Brilliantines (spirituous); Hair cream, Hair dyes (natural, herbal or synthetic) [other than Hair oil]	on the hair		2017.	Tax(Rate) dated 14th November, 2017.
	3305 9011, 3305 90 19		9.00%	Same	Hair oil				
236	3306 10 20	3306	9.00%	2.50%	Dentifrices - Toothpaste	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
237	3307	Same	14.00%	9.00%	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop, sambhrani]			
238	3401 [except 340130]	3401	9.00%	Same	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	3401 30		14.00%	9.00%	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent				
239	3402	Same	14.00%	9.00%	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning	Organic surface-active agents (other than soap); surface-active preparations, washing preparations	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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					preparations, whether or not containing soap, other than those of heading 3401	(including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]			
240	3403	Same	14.00%	9.00%	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
241	3405	Same	14.00%	9.00%	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					with such preparations), excluding waxes of heading 3404				
242	3602	Same	14.00%	9.00%	Prepared explosives, other than propellant powders; such as Industrial explosives	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
243	3604	Same	14.00%	9.00%	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
244	3606	Same	14.00%	9.00%	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
245	3811	Same	14.00%	9.00%	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
246	3813	Same	14.00%	9.00%	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
247	3814	Same	14.00%	9.00%	Organic composite solvents and thinners, not elsewhere specified	Same	NO CHANGE	15th November,	Notification No. 41/2017-Central

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					or included; prepared paint or varnish removers			2017.	Tax(Rate) dated 14th November, 2017.
248	3819	Same	14.00%	9.00%	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
249	3820	Same	14.00%	9.00%	Anti-freezing preparations and prepared de-icing fluids	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
250	3918	Same	14.00%	9.00%	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
251	3922	Same	14.00%	9.00%	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
252	3926	Same	9.00%	Same	PVC Belt Conveyor, Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats.	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
253	4013	Same	14.00%	9.00%	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th

					Rear Tractor tyre tubes]				November, 2017.
254	4017	Same	14.00%	9.00%	Hard rubber (for example ebonite) in all forms, including waste and scrap; articles of hard rubber	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
255	4201	Same	14.00%	9.00%	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
256	4202	4202	9.00%	9.00%	School satchels and bags other than of leather or composition leather	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	4202		14.00%						



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					or with paper [other than School satchels and bags other than of leather or composition leather, Toilet cases, Hand bags and shopping bags, of artificial plastic material, of cotton, or of jute, Vanity bags, Handbags of other materials excluding wicker work or basket work]	jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]			
	4202 12 10		9.00%		Toilet cases				Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	4202 22 10		9.00%		Hand bags and shopping bags, of artificial plastic material				Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	4202 22 20		9.00%		Vanity bags				Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	4202 22 30		9.00%		Handbags of other materials excluding wicker work or basket work				Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
257	4203	Same	14.00%	9.00%	Articles of apparel and clothing accessories, of leather or of composition leather	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						for use in sports]			
258	4205	Same	14.00%	9.00%	Other articles of leather or of composition leather	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
259	4206	Same	14.00%	9.00%	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
260	4303	Same	14.00%	9.00%	Articles of apparel, clothing accessories and other articles of furskin	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
261	4304	Same	14.00%	9.00%	Artificial fur and articles thereof	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
262	4410	Same	14.00%	9.00%	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
263	4411	Same	14.00%	9.00%	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
264	4412	Same	14.00%	9.00%	Plywood, veneered panels and similar laminated wood	Same	NO CHANGE	15th November,	Notification No. 41/2017-Central

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								2017.	Tax(Rate) dated 14th November, 2017.
265	4413	Same	14.00%	9.00%	Densified wood, in blocks, plates, strips, or profile shapes	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
266	4414	Same	14.00%	9.00%	Wooden frames for paintings, photographs, mirrors or similar objects	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
267	4418	Same	14.00%	9.00%	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
268	4421	Same	14.00%	9.00%	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
269	4814	Same	14.00%	9.00%	Wall paper and similar wall coverings; window transparencies of paper	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
270	4819	4819 20	14.00%	9.00%	Cartons, boxes and cases of non-corrugated paper or paper board	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
271	6505	Same	9.00%	Same	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips),	Other headgear, knitted or crocheted, or made up from lace, felt or other	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed			
272	6702	Same	14.00%	9.00%	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
273	6703	Same	14.00%	9.00%	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
274	6704	Same	14.00%	9.00%	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
275	6801	Same	14.00%	9.00%	Setts, curbstones and flagstones, of natural stone (except slate)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
276	6802	Same	14.00%	9.00%	All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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					ornamental goods essentially of stone];	the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]			
277	6803	Same	14.00%	9.00%	Worked slate and articles of slate or of agglomerated slate	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
278	6807	Same	14.00%	9.00%	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
279	6808	Same	14.00%	9.00%	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips,	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th

					particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders				November, 2017.
280	6809	Same	14.00%	9.00%	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
281	6810	Same	9.00%	Same	Pre cast Concrete Pipes	Articles of cement, of concrete or of artificial stone, whether or not reinforced	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	6810		14.00%	9.00%	Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering				
282	6812	Same	14.00%	9.00%	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
283	6813	Same	14.00%	9.00%	Friction material and articles thereof (for example, sheets, rolls,	Same	NO CHANGE	15th November,	Notification No. 41/2017-Central

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					strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials			2017.	Tax(Rate) dated 14th November, 2017.
284	6814	Same	14.00%	9.00%	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
285	6815	Same	14.00%	9.00%	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content ]	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
286	6901	Same	14.00%	9.00%	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
287	6904	Same	14.00%	9.00%	Ceramic flooring blocks, support or filler tiles and the like	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
288	6905	Same	14.00%	9.00%	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th

									November, 2017.
289	6906	Same	14.00%	9.00%	Ceramic pipes, conduits, guttering and pipe fittings	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
290	6907	Same	14.00%	9.00%	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
291	6908	Same	14.00%	9.00%	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
292	6910	Same	14.00%	9.00%	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
293	6914	Same	14.00%	9.00%	Other ceramic articles	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
294	7003	Same	14.00%	9.00%	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.



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295	7004	Same	14.00%	9.00%	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
296	7005	Same	14.00%	9.00%	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
297	7006 00 00	Same	14.00%	9.00%	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
298	7007	Same	14.00%	9.00%	Safety glass, consisting of toughened (tempered) or laminated glass	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
299	7008	Same	14.00%	9.00%	Multiple-walled insulating units of glass	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
300	7009	Same	14.00%	9.00%	Glass mirrors, whether or not framed, including rear-view mirrors	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
301	7011	Same	14.00%	9.00%	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					like				
302	7014	Same	14.00%	9.00%	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
303	7016	Same	14.00%	9.00%	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
304	7020	Same	14.00%	9.00%	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
305	7321	Same	9.00%	Same	LPG stoves	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel				

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						or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]			
306	7322	Same	14.00%	9.00%	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
307	7324	Same	14.00%	9.00%	Sanitary ware and parts thereof, of iron and steel	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
308	7325	Same	9.00%	Same	Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system	Other cast articles of iron or steel	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
309	7326	Same	9.00%	Same	Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the	Other articles of iron or steel	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts, Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal				
310	7418	Same	14.00%	9.00%	All goods other than utensils i.e. sanitary ware and parts thereof of copper	All goods [other than table, kitchen or other household articles of copper; Utensils]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
311	7419 91 00	7419	9.00%	Same	Metal castings	Other articles of copper	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	7419		14.00%	9.00%	Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00				
312	7601	Same	9.00%	Same	Aluminium alloys; such as Ingots, Billets, Wire-bars, Wire-rods	Unwrought Aluminium	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
313	7610 [Except 7610 10 00]	7610	9.00%	Same	Aluminium structures (excluding prefabricated buildings of heading 94.06 and doors, windows and their frames and thresholds for doors under 7610 10 00) and parts of structures (for example, bridges and bridge-sections, towers, lattice	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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					masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures			
	7610 10 00		14.00%	9.00%	Doors, windows and their frames and thresholds for doors				
314	7614	Same	9.00%	Same	Stranded wires and cables	Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
315	7615	Same	6.00%	9.00%	All goods other than utensils i.e. sanitary ware and parts thereof	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
316	8212	Same	14.00%	9.00%	Razors and razor blades (including razor blade blanks in strips)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
317	8214	Same	14.00%	9.00%	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives.); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

318	8302	Same	14.00%	9.00%	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
319	8303	Same	14.00%	9.00%	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
320	8304	Same	14.00%	9.00%	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
321	8305	Same	14.00%	9.00%	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
323	8310	Same	14.00%	9.00%	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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					9405				
324	8411	Same	9.00%	Same	Turbo-jets, turbo-propellers and other gas turbines - turbo-jets	Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
325	8413	Same	14.00%	9.00%	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
326	8414	Same	14.00%	9.00%	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
327	8419 20	8419	9.00%	9.00%	Medical, surgical or laboratory sterilisers	Machinery, plant or laboratory equipment, whether or not electrically	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	8419		14.00%		Storage water heaters, non-electric				

					[8419 19] (other than solar water heater and system), Pressure vessels, reactors, columns or towers or chemical storage tanks [8419 89 10], Glass lined equipment [8419 89 20], Auto claves other than for cooking or heating food, not elsewhere specified or included [8419 89 30], Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water [8419 89 40], Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control [8419 89 60], Apparatus for rapid heating of semi-conductor devices, apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus [8419 89 70]; parts [8419 90]	heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]			
328	8423	Same	9.00%	Same	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds [other than electric or electronic weighing	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines;	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.



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					machinery]	weighing machine weights of all kinds			
			14.00%	9.00%	Electric or electronic weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds			15th November, 2017.	
329	8424	Same	9.00%	Same	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than fire extinguishers, whether or not charged]	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
330	8427	Same	14.00%	9.00%	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
331	8428	Same	14.00%	9.00%	Other lifting, handling, loading or	Same	NO CHANGE	15th	Notification No.

					unloading machinery (for example, lifts, escalators, conveyors, teleferics)			November, 2017.	41/2017-Central Tax(Rate) dated 14th November, 2017.
332	8429	Same	14.00%	9.00%	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
333	8430	Same	14.00%	9.00%	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
334	8443	Same	14.00%	9.00%	Printers which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network printers; copying machines, facsimile machines; ink cartridges with or without print head assembly and ink spray nozzle	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			9.00%	Same	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; Printers [other than machines which perform two or more of the functions of printing, copying or facsimile transmission] capable of				

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					connecting to an automatic data processing machine or to a network printers [other than copying machines, facsimile machines]; parts and accessories thereof [other than ink cartridges with or without print head assembly and ink spray nozzle]				
335	8472	Same	9.00%	Same	Perforating or stapling machines (staplers), pencil sharpening machines	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines [other than Braille typewriters, electric or non-electric, Perforating or stapling machines (staplers), pencil sharpening machines]				
336	8476	Same	14.00%	9.00%	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
337	8478	Same	14.00%	9.00%	Machinery for preparing or making	Same	NO CHANGE	15th	Notification No.

					up tobacco, not specified or included elsewhere in this chapter			November, 2017.	41/2017-Central Tax(Rate) dated 14th November, 2017.
338	8479	Same	9.00%	Same	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]				
339	8483	Same	9.00%	Same	Plain shaft bearings	Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
340	8484	Same	14.00%	9.00%	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
341	8504	Same	9.00%	Same	Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)	Electrical transformers, static converters (for example, rectifiers) and inductors	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Static converters (for example, rectifiers) and inductors [other than				

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					Transformers Industrial Electronics; Electrical Transformer; Static Convertors (UPS)]				
342	8506	Same	14.00%	9.00%	Primary cells and primary batteries	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
343	8512	Same	14.00%	9.00%	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
344	8513	Same	14.00%	9.00%	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512;	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
345	8517	Same	9.00%	Same	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Telephones for cellular networks or for other wireless networks				

						[other than telephones for cellular networks or for other wireless networks]			
346	8518	Same	9.00%	Same	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures [other than single loudspeakers, mounted in their enclosures]; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00]				
347	8519	Same	14.00%	9.00%	Sound recording or reproducing apparatus	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
348	8522	Same	14.00%	9.00%	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
349	8525	Same	9.00%	Same	Closed-circuit television (CCTV)	Closed-circuit television (CCTV), transmission	INSERTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th
			14.00%	9.00%	Transmission apparatus for radio-				

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					broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [other than CCTV]	apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]			November, 2017.
350	8526	Same	14.00%	9.00%	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
351	8527	Same	14.00%	9.00%	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
352	8529	Same	14.00%	9.00%	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
353	8530	Same	14.00%	9.00%	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

354	8531	Same	14.00%	9.00%	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
355	8536	Same	14.00%	9.00%	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
356	8537	Same	14.00%	9.00%	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
357	8539	Same	9.00%	Same	Electrical Filaments or discharge lamps	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Electric filament or				



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					discharge lamps and LED lamps]	[other than LED lamps]			
358	8544	Same	9.00%	Same	Winding Wires; Coaxial cables; Optical Fiber	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber]				
359	8545	Same	9.00%	Same	Carbon electrodes	Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Brushes [8545 20 00] and goods under 8545 (including arc lamp carbon and battery carbon)				
360	8547	Same	14.00%	9.00%	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material				
361	9004	Same	9.00%	9.00%	Spectacles [other than corrective]; goggles and the like, corrective, protective or other	Spectacles [other than corrective]; goggles including those for correcting vision	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%		Goggles				
362	9005	Same	14.00%	9.00%	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
363	9006	Same	14.00%	9.00%	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
364	9007	Same	14.00%	9.00%	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
365	9008	Same	14.00%	9.00%	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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366	9010	Same	14.00%	9.00%	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
367	9011	Same	14.00%	9.00%	Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
368	9012	Same	14.00%	9.00%	Microscopes other than optical microscopes; diffraction apparatus	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
369	9013	Same	14.00%	9.00%	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
370	9014	Same	14.00%	9.00%	Direction finding compasses; other navigational instruments and appliances	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
371	9015	Same	14.00%	9.00%	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses;	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

					rangefinders				
372	9016	Same	9.00%	Same	Balances of a sensitivity of 5 cg or better, with or without weights [other than electric or electronic balances]	Balances of a sensitivity of 5 cg or better, with or without weights	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Electric or electronic balances of a sensitivity of 5 cg or better, with or without weights				
373	9022	Same	14.00%	9.00%	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
374	9023	Same	14.00%	9.00%	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
375	9101	Same	14.00%	9.00%	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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376	9102	Same	14.00%	9.00%	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
377	9104	Same	14.00%	9.00%	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
378	9106	Same	14.00%	9.00%	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
379	9107	Same	14.00%	9.00%	Time switches with clock or watch movement or with synchronous motor	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
380	9108	Same	14.00%	9.00%	Watch movements, complete and assembled	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
381	9114	Same	9.00%	Same	Other clock parts	Other clock or watch parts	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Other watch parts				
382	9110	Same	9.00%	Same	Complete clock movements, unassembled or partly assembled (movement sets); incomplete clock movements, assembled; rough	Complete watch or clock movements, unassembled or partly assembled	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th

					clock movements	(movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements			November, 2017.
			14.00%	9.00%	Complete watch movements, unassembled or partly assembled (movement sets); incomplete watch movements, assembled; rough watch movements				
383	9111	Same	14.00%	9.00%	Watch cases and parts thereof	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
384	9112	Same	9.00%	Same	Clock cases, and parts thereof	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Cases for other than clocks, and parts thereof				
385	9113	Same	14.00%	9.00%	Watch straps, watch bands and watch bracelets, and parts thereof	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
386	9201	Same	14.00%	9.00%	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
387	9202	Same	14.00%	9.00%	Other string musical instruments (for example, guitars, violins, harps)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
388	9205	Same	14.00%	9.00%	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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					organs and mechanical street organs				
389	9206 00 00	Same	14.00%	9.00%	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
390	9207	Same	14.00%	9.00%	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
391	9208	Same	14.00%	9.00%	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
392	9209	Same	14.00%	9.00%	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
393	9401	9401 [other than 9401 10 00]	14.00%	<b>9.00%</b>	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

						seats of a kind used for aircraft]			
394	9403	Same	9.00%	Same	Bamboo furniture	Furniture wholly made of bamboo, cane or rattan	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
395	9403	Same	14.00%	9.00%	Other furniture [other than bamboo furniture] and parts thereof	Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
395	9404	Same	9.00%	Same	Coir mattresses, cotton pillows and mattresses.	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered				
396	9405	Same	14.00%	9.00%	Lamps and lighting fittings	Lamps and lighting	SUBSTITUTED	15th	Notification No.



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					including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]		November, 2017.	41/2017-Central Tax(Rate) dated 14th November, 2017.
	9405 , 9405 50 31	9405	14.00%	9.00%	Hurricane lanterns, Kerosene lamp / pressure lantern, petromax, glass chimney, and parts thereof				
	9405	Same	14.00%	9.00%	LED lights or fixtures including LED lamps				
	9405	Same	14.00%	Same	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)				
397	9505	Same	14.00%	9.00%	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th

									November, 2017.
398	9506	Same	9.00%	Same	Swimming pools and padding pools	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Articles and equipment for general physical exercise, gymnastics, athletics				
399	9508	Same	14.00%	9.00%	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
400	9602	Same	14.00%	9.00%	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
401	9611	Same	14.00%	9.00%	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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402	9613	Same	9.00%	Same	Kitchen gas lighters	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
			14.00%	9.00%	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks				
403	9617	Same	14.00%	9.00%	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
404	9618	Same	14.00%	9.00%	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing	Same	NO CHANGE	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
405	4011	Same	14.00%	Same	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyres]	New pneumatic tyres, of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and rear tractor tyres; and of a kind used on aircraft]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
406	4016	4016	9.00%	9.00%	Rice rubber rolls for paddy de-husking machine	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
	4016 [other than 4016 92 00]		14.00%		Other articles of vulcanised rubber other than hard rubber (other than erasers)				
407	8407	Same	14.00%	Same	Spark-ignition reciprocating or	Spark-ignition	SUBSTITUTED	15th	Notification No.

					rotary internal combustion piston engine	reciprocating or rotary internal combustion piston engine [other than aircraft engines]		November, 2017.	41/2017-Central Tax(Rate) dated 14th November, 2017.
408	8413	Same	14.00%	Same	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30], <del>concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]</del> , [other than hand pumps falling under tariff item 8413 11 10]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
409	8483	Same	14.00%	Same	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys,	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.

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						including pulley blocks; clutches and shaft couplings (including universal joints)			
410	8528	Same	14.00%	Same	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 17 inches]	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus [other than computer monitors not exceeding 20 inches] and set top box for television	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
411	7113	Same	1.50%	Same	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal [other than bangles of lac/shellac]	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th November, 2017.
412	3213	Same	9.00%	Same	Poster colour	Artists', students' or signboard painters' colours, modifying	SUBSTITUTED	15th November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14th

						tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings			November, 2017.
413	3305	1404 or 3305	9.00%	2.50%	Preparations for use on the hair	Mehendi paste in cones	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
414	No earlier classification	2302	No earlier rate	2.50%	No earlier description	Rice bran (other than de-oiled rice bran)	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
415	2711 12 00, 2711 13 00, 2711 19 00	Same	2.50%	Same	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
						Liquefied Propane and Butane mixture,	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

						Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers			(Rate) dated 25th January, 2018.
416	4602	Same	6.00%	2.50%	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
417	5801	Same	2.50%	Same	Corduroy fabrics	Corduroy fabrics, velvet fabrics	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
418	6309	6309 or 6310	2.50%	Same	Worn clothing and other worn articles; rags	Same	NO CHANGE	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
419	Multiple other heads	88 or Any other chapter	Multiple rates	2.50%	Multiple Descriptions	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.

						satellites and payloads			
420	28	28 or 38	6.00%	Same	Micronutrients, which are covered under serial number 1(g) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985	Same	NO CHANGE	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
421	29	29 or 3808 93	6.00%	Same	Gibberellic acid	Same	NO CHANGE	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
422	3808	Same	9.00%	6.00%	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products	The following Bio-pesticides, namely - 1 Bacillus thuringiensis var. israelensis 2 Bacillus thuringiensis var. kurstaki 3 Bacillus thuringiensis var. galleriae 4 Bacillus sphaericus 5 Trichoderma viride 6 Trichoderma harzianum 7 Pseudomonas fluorescens 8 Beauveria bassiana 9 NPV of	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.



**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

						Helicoverpaarmigera 10 NPV of Spodopteralitura 11 Neem based pesticides 12 Cymbopogan			
				Same		Insecticides, rodenticides, fungicides, herbicides, anti- sprouting products and plant-growth regulators, disinfectants and similar products [other than bio- pesticides mentioned against S. No. 78A of schedule -II]	SUBSTITUTED		
423	3826	Same	9.00%	6.00%	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals	Bio-diesel	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
424	4418	Same	9.00%	6.00%	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	Bamboo wood building joinery	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
				Same		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes [other than	SUBSTITUTED		

						bamboo wood building joinery]			
425	4601	Same	6.00%	Same	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials	<del>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials such as of Bamboo, of rattan, of Other Vegetable materials</del>	DELETED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
426	5601	Same	6.00%	Same	Wadding of textile materials and articles thereof; such as Absorbent cotton wool	Wadding of textile materials and articles thereof; such as Absorbent cotton wool [except cigarette filter rods]	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
	5601	56012200	6.00%	9.00%		Cigarette Filter rods	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
427	5801	Same	6.00%	Same	Woven pile fabrics and chenille fabrics except Corduroy fabrics,	Woven pile fabrics and chenille fabrics	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

					other than fabrics of heading 5802 or 5806	except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806			(Rate) dated 25th January, 2018.
428	1302	13	9.00%	2.50%	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products	Tamarind kernel powder	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
		1302	9.00%	Same		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products [other than tamarind kernel powder]	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
429	1704	Same	9.00%	Same	Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets and gajak]	Sugar boiled confectionery	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
			9.00%	6.00%		Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki,	SUBSTITUTED		

						sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets and gajak and sugar boiled confectionery]			
430	2201	Same	9.00%	Same	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured	Drinking water packed in 20 litres bottle	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
			9.00%	6.00%		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured [ other than drinking water packed in 20 litres bottle]	SUBSTITUTED		
431	28	2809	9.00%	6.00%	All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods]	Fertilizer grade phosphoric acid	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
		28		Same		All inorganic chemicals [other than those specified in the Schedule for exempted goods or other Rate Schedules for goods] including Fertilizer grade Phosphoric acid	SUBSTITUTED		

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

432	3305	Same	9.00%	Same	Preparations for use on the hair	Preparations for use on the hair [except Mehendi pate in Cones]	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
433	7324	7323 9410	9.00%	9.00%	Sanitary ware and parts thereof, of iron and steel	Ghamella	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
434	8424	Same	9.00%	6.00%	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]	Sprinklers; drip irrigation system including laterals; mechanical sprayers	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
				Same		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip	SUBSTITUTED		

						irrigation equipment or nozzles for sprinklers]			
435	8702	Same	14.00%	9.00%	Motor vehicles for the transport of ten or more persons, including the driver	Buses for use in public transport which exclusively run on Bio-fuels	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
				Same		Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]	SUBSTITUTED		
436	7102	Same	1.50%	0.125%	Diamonds, whether or not worked, but not mounted or set [other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds]	All goods	INSERTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
			0.125%		Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds				
437	7103	Same	1.50%	Same	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung	Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

					for convenience of transport [other than Unworked or simply sawn or roughly shaped]	strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]			
438	7104	Same	1.50%	Same	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]	Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
439	7113	Same	1.50%	Same	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal [other than bangles of lac/shellac]	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal <del>[other than bangles of lac/shellac]</del>	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
440	7117	Same	1.50%	Same	Imitation jewellery	Imitation jewellery [other than bangles of lac/shellac]	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January, 2018.
441	7103	Same	0.125%	Same	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn	Semi-precious stones, unworked or simply sawn or	SUBSTITUTED	25th January, 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th

					or roughly shaped	roughly shaped			January, 2018.
						Precious stones (other than diamonds), ungraded precious stones (other than diamonds)	INSERTED		
442	7104	Same	0.125%	Same	Synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped	Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped	SUBSTITUTED	25th January 2018.	Notification No. 6/2018-Central Tax (Rate) dated 25th January 2018.
						Synthetic or reconstructed precious stones	INSERTED		



**AMENDMENTS OF CONDITIONAL RATES OF GOODS FROM 1<sup>ST</sup> JULY, 2017**

SI. No	OLD HSN	NEW HSN	Old Rates	New Rates	OLD DESCRIPTION OF GOODS / SERVICES	NEW DESCRIPTION OF GOODS / SERVICES	CONDITION	DESCRIPTI ON STATUS	EFFECTIVE DATE	NOTIFICATION NO
1	No present Earlier	Any Chapter	No present Earlier	2.50%	No present Earlier	Goods specified in the List annexed to this Table required in connection with: (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or	Intra-state supply of goods to the following companies shall be exempt: (a) the goods are supplied to,- (i) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the "licensee") or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or (ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign	INSERTED	1 <sup>st</sup> July, 2017	Notification No. 3/2017 - Central Tax (Rate) dated 28 <sup>th</sup> June 2017

						<p>(5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.</p>	<p>Company or Companies (hereinafter referred to as the "contractor") or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or (iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the "contractor") or sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 1st day of April, 1998, under the New Exploration Licensing Policy, or on or after the 1st day of April 2001 in terms of the Coal</p>			
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## Appendix for Amendments in Rate and Exemption for Goods &/or Services

							<p>Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be;</p> <p>(b) where the recipient of outward supply of goods,-</p> <p>(i) is a licensee, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, the following, namely, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for petroleum operations referred to in sub-clause (i) of clause (a);</p> <p>(ii) is a contractor, he produces to the Deputy</p>			
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							<p>Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for (A) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause, or (B) petroleum operations or coal bed methane operations referred to in sub-clause (iii) of clause (a), as the case may be, under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may</p>			
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							<p>be;</p> <p>(c) where the recipient of outward supply of goods is a sub-contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply, the following, namely :-</p> <p>(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for:-</p> <p>(A) petroleum operations referred to in sub-clause (i) of clause (a) under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or</p>			
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							<p>(B) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause and containing, the name of such sub- contractor, or</p> <p>(C) petroleum operations or coal bed methane operations, as the case may be, referred to in sub-clause (iii) of clause (a) under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;</p> <p>(ii) an affidavit to the effect that such sub-contractor is a bonafide subcontractor of the licensee or lessee or contractor, as the case may be;</p> <p>(iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any tax, fine or penalty that may become payable, if any of the conditions of this entry are</p>			
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							<p>not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be;</p> <p>(d) where the goods so supplied to the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred to another sub-contractor of the licensee or another licensee or a sub-contractor of such licensee, or another subcontractor of the contractor or another contractor or a subcontractor of such contractor (hereinafter referred to as the "transferee"), such transferee produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over such transferee, at the time of such required for</p>			
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							<p>petroleum operations to be undertaken under :-  (A) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or  (B) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or  (C) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a) transfer, the following, namely:-  (i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of the transferee and that the said goods are required for petroleum operations to be undertaken under :-  (A) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or</p>			
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							<p>(B) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or</p> <p>(C) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a)</p> <p>(ii) undertaking from the transferee to comply with all the conditions of this entry, including that he shall pay tax, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by himself, where he is the licensee/ contractor or by the licensee/ contractor of the transferee where such transferee is a sub-contractor;</p> <p>(iii) a certificate,-</p> <p>(A) in the case of a petroleum exploration license or mining lease, as the case may be, granted by the Government of India or any State Government on nomination basis, that no</p>			
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							<p>foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the licensee or lessee, as the case may be;</p> <p>(B) in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the Foreign Company or Companies, as the case may be:</p> <p>Provided that nothing contained in this sub-clause shall apply if such transferee is an Indian Company or Companies.</p> <p>(e) where the goods so supplied are sought to be disposed of, the recipient of outward supply or the transferee, as the case</p>			
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## Appendix for Amendments in Rate and Exemption for Goods &/or Services

							<p>may be, may pay the tax which would have been payable but for the exemption contained herein, on the depreciated value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are no longer required for the petroleum operations or coal bed methane operations, and the depreciated value of the goods shall be equal to</p>			
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							the original value of the goods at the time of import reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of clearance of the goods, namely:- (i) for each quarter in the first year at the rate of 4 per cent.; (ii) for each quarter in the second year at the rate of 3 per cent.; (iii) for each quarter in the third year at the rate of 2.5 per cent.; and (iv) for each quarter in the fourth year and subsequent years at the rate of 2 per cent., subject to the maximum of 70 per cent.			
2	Multiple other heads	87	Multiple other rates	65% of central tax applicable otherwise on such goods under Notification No. 1/2017-Central Tax (Rate) dated,	Multiple Description	Motor Vehicles Provided that nothing contained in this notification shall apply on or after 1st July, 2020.	1)The motor vehicle was purchased by the lesser period to 1st July,2017 and supplied on lease before 1st July,2017.	INSERTED	13 <sup>th</sup> October 2017	Notification No. 37/2017-Central Tax(Rate) dated 13 <sup>th</sup> October 2017

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

				28 <sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 673 (E) dated the 28 <sup>th</sup> June, 2017.						
3	Multiple other heads	87	Multiple other rates	65% of central tax applicable otherwise on such goods under Notification No. 1/2017-Central Tax (Rate) dated, 28 <sup>th</sup> June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 673	Multiple Description	Motor Vehicles Provided that nothing contained in this notification shall apply on or after 1 <sup>st</sup> July 2020.	1) i) The supplier of Motor Vehicle is a registered person. ii) Such supplier had purchased the Motor Vehicles prior to 1 <sup>st</sup> July,2017 and has not availed input tax credit of central excise duty, Value added Tax or any other taxes paid on such vehicles.	INSERTED	13 <sup>th</sup> October 2017.	Notification No. 37/2017-Central Tax (Rate) dated 13 <sup>th</sup> October 2017

				(E) dated the 28 <sup>th</sup> June 2017						
4	8703	Same	14.00%	Exempt in excess of 9%	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under	-		25 <sup>th</sup> January 2018	Notification No. 8/2018-Central Tax (Rate) dated 25 <sup>th</sup> January 2018
5	8703	Same	14.00%	Exempt in excess of 9%	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation. - For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988	-	INSERTED	25 <sup>th</sup> January 2018	Notification No. 8/2018-Central Tax (Rate) dated 25 <sup>th</sup> January 2018

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					physically handicapped persons]	(59 of 1988) and the rules made there under.				
6	8703	Same	14.00%	Exempt in excess of 9%	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically handicapped persons]	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above	-	INSERTED	25 <sup>th</sup> January 2018	Notification No. 8/2018-Central Tax (Rate) dated 25 <sup>th</sup> January 2018
7	8703	87	14.00%	Exempt in excess of 9%	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars [other than Cars for physically	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	-	INSERTED	25 <sup>th</sup> January 2018	Notification No. 8/2018-Central Tax (Rate) dated 25 <sup>th</sup> January 2018

					handicapped persons]					
8	No present Earlier	19 or 21	Not present earlier	2.50%	Not present earlier	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, or jurisdictional officer of the Union Territory Tax as the case maybe, may allow in this regard.	INSERTED	18 <sup>th</sup> October 2017.	Notification No. 39/2017-Central Tax(Rate) dated 13 <sup>th</sup> October 2017.



**AMENDMENTS OF RATE OF GOODS FROM 1<sup>ST</sup> JULY- in case of Any Chapter**

SL. NO	OLD HSN	NEW HSN	OLD RATE	NEW RATE	OLD DESCRIPTION OF GOODS	NEW DESCRIPTION OF GOODS	EFFECTIVE DATE	NOTIFICATION NO
1	Multiple other heads	Any Chapter	Multiple rates	2.50%	Multiple Descriptions	Rosaries, prayer beads or Hawan samagri.	22 <sup>nd</sup> September, 2017	Notification No. 27/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September 2017.
2	Multiple other heads	Any Chapter	Multiple rates	2.50%	Multiple Descriptions	Biomass briquettes	13 <sup>th</sup> October, 2017	Notification No. 34/2017-Central Tax(Rate) dated 13 <sup>th</sup> October, 2017
3	Multiple other heads	Any Chapter	Multiple rates	6.00%	Multiple Descriptions	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software	15 <sup>th</sup> November 2017	Notification No. 41/2017-Central Tax (Rate) dated 14 <sup>th</sup> November 2017.
4	Multiple other heads	Any Chapter	Multiple rates	9.00%	Multiple Descriptions	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software	15 <sup>th</sup> November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14 <sup>th</sup> November, 2017.
5	-	Any Chapter	14.00%	Same	<p>Lottery authorized by State Governments</p> <p>Explanation 1.- For the purposes of this entry, value of supply of lottery under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.</p> <p>Explanation 2.-</p> <p>(1) "Lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organising state also.</p>	Same	15 <sup>th</sup> November, 2017.	Notification No. 41/2017-Central Tax(Rate) dated 14 <sup>th</sup> November, 2017.

					(2) Organising state has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010			
6		88 or Any other chapter		2.50%		Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads	25 <sup>th</sup> January 2018	Notification No. 6/2018-Central Tax (Rate) dated 25 <sup>th</sup> January 2018
7		Any Chapter		14.00%		Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club	25 <sup>th</sup> January 2018	Notification No. 6/2018-Central Tax (Rate) dated 25 <sup>th</sup> January 2018.
8	Multiple other heads	Any chapter	Multiple rates	Exempt	Multiple Descriptions	Parts for manufacture of hearing aids	25 <sup>th</sup> January 2018	Notification No. 07/2018-Central Tax(Rate) dated 25 <sup>th</sup> January 2018.
9	Any chapter	Same	Exempt	Same	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthimala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	25 <sup>th</sup> January 2018	Notification No. 07/2018-Central Tax(Rate) dated 25 <sup>th</sup> January 2018.

**AMENDMENTS IN CASE OF EXEMPTIONS OF GOODS FROM 1<sup>ST</sup> JULY,2017**

Sl. No	OLD HSN	NEW HSN	OLD RATE	NEW RATE	OLD DESCRIPTION OF GOODS	NEW DESCRIPTION OF GOODS	DESCRIPTION STATUS	EFFECTIVE DATE	NOTIFICATION NO
1	Multiple HSNs	Any chapter	Multiple Rates	Exempt	Multiple descriptions	The supply of goods by the CSD to the Unit Run Canteens	INSERTED	1 <sup>st</sup> July 2017	Notification No. 7/2017-Central Tax(Rate) dated 28 <sup>th</sup> June 2017
2	Multiple HSNs	Any chapter	Multiple Rates	Exempt	Multiple descriptions	The supply of goods by the CSD to the authorized customers	INSERTED	1 <sup>st</sup> July 2017	Notification No. 7/2017-Central Tax(Rate) dated 28 <sup>th</sup> June 2017
3	Multiple HSNs	Any chapter	Multiple Rates	Exempt	Multiple descriptions	The supply of goods by the Unit Run Canteens to the authorized customers	INSERTED	1 <sup>st</sup> July 2017	Notification No. 7/2017-Central Tax(Rate) dated 28 <sup>th</sup> June 2017
4	0406	Same	Exempt	Same	Chena or paneer, other than put up in unit containers and bearing a registered brand name	Chena or paneer 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]"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
5	0409	Same	Exempt	Same	Natural honey, other than put up in unit container and bearing a registered brand name.	Natural Honey 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	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017

						conditions as in the ANNEXURE I]"			
6	1001	Same	Exempt	Same	Wheat and meslin [other than those put up in unit container and bearing a registered brand name].	Wheat and meslin 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]"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
7	1002	Same	Exempt	Same	Rye [other than those put up in unit container and bearing a registered brand name].	Rye 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]"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
8	1003	Same	Exempt	Same	Barley [other than those put up in unit container and bearing a registered brand name].	Barley 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]"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
9	1004	Same	Exempt	Same	Oats [other than those put up in unit container and bearing a registered	Oats other than those put up in unit container and,- (a) bearing a registered brand name; or	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated

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					brand name].	(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]"			22 <sup>nd</sup> September, 2017
10	1005	Same	Exempt	Same	Maize (corn) [other than those put up in unit container and bearing a registered brand name].	Maize(corn) 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]"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
11	1006	Same	Exempt	Same	Rice [other than those put up in unit container and bearing a registered brand name].	Rice 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]"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
12	1007	Same	Exempt	Same	Grain sorghum [other than those put up in unit container and bearing a registered brand name].	Grain sorghum 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	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September 2017

						has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"			
13	1008	Same	Exempt	Same	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragii [other than those put up in unit container and bearing a registered brand name].	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragii 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]"	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.
14	1101	Same	Exempt	Same	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].	Wheat or meslin flour 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]"	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.
15	1102	Same	Exempt	Same	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name].	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc. 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	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.

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						conditions as in the ANNEXURE I]"			
16	1103	Same	Exempt	Same	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name].	Cereal groats, meal and 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]"	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.
17	1105	Same	Exempt	Same	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name].	Flour, of potatoes 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]"	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.
18	1106	Same	Exempt	Same	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 1090], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. 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	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.

					those put up in unit container and bearing a registered brand name].	claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"			
19	2202 90 90	Same	Exempt	Same	Tender coconut water other than put up in unit container and bearing a registered brand name.	Tender coconut water 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]"	SUBSTITUTED	22nd September, 2017.	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017.
20	3101	Same	Exempt	Same	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]	All goods and organic manure 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]"	SUBSTITUTED	22nd September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017
21	2302, 2304, 2305, 2306, 2308, 2309	2301, 2302, 2308, 2309	Exempt	Same	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	SUBSTITUTED	22nd September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017
		2304	Exempt	2.50%	additives, wheat bran & de-oiled cake	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil			



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		2305	Exempt	2.50%		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil			
		2306	Exempt	Same		Cotton seed oil cake			
22	Multiple HSN	50 to 55	Multiple Rates	Exempt	Multiple descriptions	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets	INSERTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
23	69	69	Multiple Rates	Exempt	Multiple descriptions	Idols made of clay	INSERTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
24	8445	Same	Exempt	Same	Amber charkha.	Charkha for hand spinning of yarns, including amber charkha".	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
25	92	Same	Exempt	Same	Indigenous handmade musical instruments	Indigenous handmade musical instruments as listed in ANNEXURE II"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
26	9603	Same	Exempt	Same	Muddhas made of sarkanda and phool bahari jhadoo.	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles"	SUBSTITUTED	22 <sup>nd</sup> September, 2017	Notification No. 28/2017-Central Tax(Rate) dated 22 <sup>nd</sup> September, 2017
27	4907	Same	2.50%	Exempt	Duty Credit Scrips	Same	SUBSTITUTED	13 <sup>th</sup> October, 2017	Notification No. 35/2017-Central Tax(Rate) dated 13 <sup>th</sup> October, 2017
28	No particular	-	Multiple Rates	Exempt	No particular description	Supply of goods by a Government entity to Central Government, State Government, Union	INSERTED	13 <sup>th</sup> October, 2017	Notification No. 35/2017-Central

	HSN					territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”;			Tax(Rate) dated 13 <sup>th</sup> October 2017
29	0202	Same	Exempt	Same	Meat of bovine animals frozen [other than frozen and put up in unit container]	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 ]”;	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax(Rate) dated 14 <sup>th</sup> November, 2017
30	0203	Same	Exempt	Same	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]	All goods, fresh or chilled 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 ]”;	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax(Rate) dated 14 <sup>th</sup> November, 2017
31	0204	Same	Exempt	Same	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]	All goods, fresh or chilled 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	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017

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						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 ]";			
32	0205	Same	Exempt	Same	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	<p>All goods, fresh or chilled</p> <p>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 ]";</p>	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
33	0206	Same	Exempt	Same	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	<p>All goods, fresh or chilled</p> <p>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 ]";</p>	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
34	0207	Same	Exempt	Same	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit	<p>All goods, fresh or chilled</p> <p>All goods [other than fresh or chilled] other than those put up in unit container and, -</p>	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017

					container]	(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 ]";			
35	0208	Same	Exempt	Same	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]	All goods, fresh or chilled 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 ]";	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
36	0209	Same	Exempt	Same	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]	All goods, fresh or chilled 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 ]";	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
37	0209	Same	Exempt	Same	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other	All goods, fresh or chilled All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017

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					than put up in unit containers]	(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]";			
38	0210	Same	Exempt	Same	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers	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]";	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
39	0303	Same	2.50%	Exempt	All goods [other than fresh or chilled] and 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]	Same	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
40	0304	Same	Exempt	Same	Fish fillets and other fish meat (whether or not minced), fresh or chilled.	All goods, fresh or chilled	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup>
						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 ]			November, 2017
41		0305		Exempt		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 ]	INSERTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
42	0306	Same	Exempt	Same	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.	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 those where any actionable claim or enforceable right inenforceable 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 ]"  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	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017

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						claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]			
43	0307	Same	Exempt	Same	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled	All goods, fresh or chilled  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 ]	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
44	0308	Same	Exempt	Same	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	All goods, fresh or chilled  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 ]	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
45		0504		Exempt		All goods, fresh or chilled		15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
46		0504		Exempt		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		15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017

						[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]” ;			
47	0710	Same	2.50%	Same	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Vegetables (uncooked or cooked by steaming or boiling in water), frozen 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	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
				Exempt		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]” ;			
48	0714	Same	2.5%	2.5%	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen or dried, whether or not sliced or in the form of pellets	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried sago pith.	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
				Exempt		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	INSERTED		



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						(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]			
49	08	Same	2.5%	2.5%	Dried makhana, whether or not shelled or peeled	Dried makhana, whether or not shelled or peeled, 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	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
				Exempt		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]";	INSERTED		
50	1105	Same	Exempt	Same	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]	Flour, powder, flakes, granules or pellets of potatoes, [other than those put up in unit container and bearing a registered brand name]	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
51	1106 10 10	Same	2.50%	Exempt	Guar meal	Same	NO CHANGE	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017

52	1210	1210 10 00	2.50%	Exempt	Hop cones, neither ground nor powdered nor in the form of pellets” ;	Same	NO CHANGE	15 <sup>th</sup> November 2017	Notification No. 42/2017-Central Tax(Rate) dated 14 <sup>th</sup> November 2017.
53	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50]	1404 90 60	2.50%	Exempt	Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha]	Coconut shell, unworked	INSERTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
54	1701 or 1702	Same	Exempt	Same	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
55	2501	Same	Exempt	Same	Salt, all types	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	SUBSTITUTED	15 <sup>th</sup> November 2017	Notification No. 42/2017-Central Tax(Rate) dated 14 <sup>th</sup> November 2017
56	2612	26	2.50%	Exempt	Uranium or thorium ores and concentrates	Uranium Ore Concentrate	INSERTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
57	7113	Same	1.50%	1.50%	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal [other than bangles of lac/shellac]	SUBSTITUTED	15 <sup>th</sup> November, 2017	Notification No. 42/2017-Central Tax(Rate) dated 14 <sup>th</sup> November, 2017
				Exempt		Bangles of lac/ shellac	INSERTED	15 <sup>th</sup> November,	Notification No.

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								2017	42/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
58	2301, 2302, 2308, 2309	Same	Exempt	Exempt	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 07/2018-Central Tax(Rate) dated 25 <sup>th</sup> January, 2018
		2302				De-oiled rice bran	INSERTED		
59	7113	7117	Exempt	Same	Bangles of lac/ shellac	Same	NO CHANGE	25 <sup>th</sup> January, 2018.	Notification No. 07/2018-Central Tax(Rate) dated 25 <sup>th</sup> January, 2018
60	8201	Same	Exempt	Same	Agricultural implements manually operated, or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Agricultural implements manually operated, or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry, other than ghamella",	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 07/2018-Central Tax(Rate) dated 25 <sup>th</sup> January, 2018

**AMENDMENTS OF RATE OF SERVICES FROM 1<sup>ST</sup> JULY,2017**

SL. NO	OLD HSN	NEW HSN	OLD RATE	NEW RATE	OLD DESCRIPTION OF SERVICES	NEW DESCRIPTION OF SERVICES	DESCRIPTION STATUS	EFFECTIVE DATE	NOTIFICATION NO
1	Heading 9954 (Construction services)	Same	9.00%	6.00%	(iii) construction services other than (i) and (ii) above.	(iii) Composite supply of works contract as defined in clause (119) of section 2 of CGST Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	INSERTED	22 <sup>nd</sup> August 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22 <sup>nd</sup> August 2017.
				6.00%		(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services	INSERTED		

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						<p>Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan Mantri Awaas Yojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awaas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except</p>			
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						located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased			
				6.00%		(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- (1) the "Affordable Housing in	INSERTED		

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						Partnership" component of the Housing for All (Urban) Mission/Pradhan MantriAwasYojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.			
				9.00%		(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above	SUBSTITUTED		
2	Heading 9964 (Passenger transport services)	Same	2.50%	2.50%	(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient <u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient. <u>CONDITION</u> :Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no.(iv)]	NO CHANGE	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.
				6.00%		(vi) Transport of passengers by motorcab where the cost of fuel is included in the	INSERTED		

						consideration charged from the service recipient			
3	Heading 9965 (Goods transport services)	Same	2.50%	2.50%	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. <u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. <u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	NO CHANGE	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.
				6.00%		(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. <u>CONDITION</u> : Provided that the goods transport agency	INSERTED	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.



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						opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.”;			
4	Heading 9966 (Rental services of transport vehicles)	Same	2.50%	2.50%	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient <u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient. <u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	NO CHANGE	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.
				6.00%		(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient	INSERTED		
5	Heading 9967 (Supporting services in transport)	Same	2.50%	2.50%	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	NO CHANGE	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.

					CONDITION : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken[Please refer to Explanation no. (iv)]	CONDITION : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken[Please refer to Explanation no. (iv)]			
				6.00%		"(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. CONDITION : Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.";	INSERTED		
6	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	Same	2.50%	Same	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textile yarns (other than of man-made fibres) and textile fabrics (c) Cut and polished diamonds; precious and semi-precious	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)	SUBSTITUTED	22nd August, 2017.	Notification No. 20/2017- Central Tax (Rate) dated 22nd August, 2017.

					<p>stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p>Explanation.- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either, - (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of</p>	<p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p><del>Explanation.- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either, - (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon</del></p>			
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					natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates	<del>(cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates</del>			
7	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	Same	9.00%	2.50%	(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above	(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals	INSERTED	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.
				9.00%		(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	SUBSTITUTED		
8	Heading 9989	Same	9.00%	6.00%	Other manufacturing services; publishing, printing and reproduction services; materials recovery services.	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	INSERTED	22nd August, 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22nd August, 2017.
				9.00%		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above	SUBSTITUTED		

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9	Heading 9996 (Recreational, cultural and sporting services)	Same	9.00%	Same	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium]	SUBSTITUTED	22nd August 2017.	Notification No. 20/2017– Central Tax (Rate) dated 22 <sup>nd</sup> August 2017
10	Heading 9954 (Construction services)	Same	9.00%	6.00%	(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above	(vi) Services provided to a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self- use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.	INSERTED	21 <sup>st</sup> September 2017.	Notification No. 24/2017–Central Tax (Rate) dated 21st September 2017.

				9.00%		(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	SUBSTITUTED		
11	Heading 9954 (Construction services)	Same	6.00%	Same	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.	(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal. <b>CONDITION:</b> Provided that where the services are	SUBSTITUTED	13 <sup>th</sup> October 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13 <sup>th</sup> October 2017.

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						supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be			
12	Heading 9954 (Construction services)	Same	6.00%	Same	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

					Schedule III of the Central Goods and Services Tax Act, 2017.	Schedule III of the Central Goods and Services Tax Act, 2017. <b>CONDITION :</b> Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be			
13	Heading 9954 (Construction services)	Same	9.00%	2.50%	(vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.	(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity. <b>CONDITION :</b> Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government,	INSERTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.



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						State Government, Union territory or local authority, as the case may be			
				6.00%		(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	INSERTED		
				Same		(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	SUBSTITUTED		
14	Heading 9964 (Passenger transport services)	Same	2.50%	Same	(ii) Transport of passengers, with or without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.- (a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);	(ii) Transport of passengers, with and without accompanied belongings by- (a) air conditioned contract carriage other than motorcab; (b) air conditioned stage carriage; (c) radio taxi. Explanation.- (a) "contract carriage" has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

					<p>(b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p> <p><u>CONDITION</u> : Provided that credit of input tax charged on goods or services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>	<p>(b) "stage carriage" has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(c) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p> <p><u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>			
15	Heading 9964 (Passenger transport services)	Same	2.50%	Same	<p>(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.</p> <p><u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no.(iv)]</p>	<p>(vi)Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.</p> <p><u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service</p>	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

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						procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]			
			6.00%	Same	(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	(vi)Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.			
16	Heading 9965 (Goods transport services)	Same	9.00%	2.50%	(v) Goods transport services other than (i), (ii), (iii) and (iv) above	(v) Transportation of natural gas through pipeline <u>CONDITION</u> : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	INSERTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.
				6.00%		(v) Transportation of natural gas through pipeline	INSERTED		
				9.00%		(vi)Goods transport services other than (i), (ii), (iii), (iv) and (v) above	SUBSTITUTED		
17	Heading 9966 (Rental services of transport vehicles)	Same	2.5%	Same	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient. <u>CONDITION</u> : Provided that credit of input tax charged on	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

					goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	CONDITION : Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]			
			6.00%	Same	(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.			
18	Heading 9971 (Financial and related services)	Same	9.00%	9.00%	(v) Financial and related services other than (i), (ii), (iii), and (iv) above.	(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	INSERTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.
				65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of		(v) Financial and related services other than (i), (ii), (iii), (iv), and (v) above	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

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				title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.					
19	Heading 9973 (Leasing or rental services, with or without operator)	Same	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	(vi) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.	(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.
				Same rate of central tax as applicable on supply of		(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	INSERTED		

				like goods involving transfer of title in goods					
20	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	Same	2.50%	2.50%	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (d) Printing of books (including Braille books), journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) (c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5per cent. or Nil (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975). (f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (g) all products falling under	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

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						Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter; (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);			
				6.00%		(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent	INSERTED		
			2.50%	2.50%	(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals	(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals (c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.	SUBSTITUTED		
				6.00%		(iia) Services by way of any treatment or process on goods belonging to another person, in	INSERTED		

						relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.			
			9.00%	Same	(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii)	(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) ,(ia), (ii) and (iia) above.	SUBSTITUTED		
22	Heading 9989	Same	6.00%	Same	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer	(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.
23	Paragraph 2	Same			In case of supply of service specified in column (3) of the entry at item (i) against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the	In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)] against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply	SUBSTITUTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.



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					case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply. Explanation .– For the purposes of paragraph 2, “total amount” means the sum total of,- (a) consideration charged for aforesaid service; and (b) amount charged for transfer of land or undivided share of land, as the case may be.	shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply. Explanation.–For the purposes of paragraph 2, “total amount” means the sum total of,- (a) consideration charged for aforesaid service; and (b) amount charged for transfer of land or undivided share of land, as the case may be.			
24		Paragraph 4				(ix) “Governmental Authority” means an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution. (x) “Government Entity” means an authority or a board or any		13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.

						other body including a society, trust, corporation, i) set up by an Act of Parliament or State Legislature; or ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.			
25		Paragraph 4				(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation, i) set up by an Act of Parliament or State Legislature; or ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."	INSERTED	13th October, 2017.	Notification No. 31/2017 – Central Tax (Rate) dated 13th October, 2017.
26	Heading 9954 (Construction services)	Same	6.00%	Same	(vi) Services provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided, to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction,	SUBSTITUTED	15th November, 2017.	Notification No. 46/2017 – Central Tax (Rate) dated 14th November, 2017.

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					<p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p><u>CONDITION</u> : Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be</p>	<p>erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p><u>CONDITION</u> : Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be</p>			
27	Heading 9963	Same	6.00%	2.50%	(i) Supply, by way of or as part	(i) Supply, by way of or as part	SUBSTITUTED	15th	Notification No.

	(Accommodation, food and beverage services)				of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption	of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. Explanation.- "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		November, 2017.	46/2017 – Central Tax (Rate) dated 14th November, 2017.
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						CONDITION : Provided that credit of input tax charged on goods and services used in supplying the service has not been taken[Please refer to Explanation no. (iv)]			
			9.00%	Same	<p>(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption</p> <p>(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-</p>	<p>(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. Explanation.- "declared tariff" includes charges for all</p>	SUBSTITUTED		

					heating in any part of the establishment, at any time during the year.	amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.			
			9.00%	Same	(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above. Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for	SUBSTITUTED		

## Appendix for Amendments in Rate and Exemption for Goods &/or Services

						residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.			
28	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	Same	2.50%	Same	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil (e) Processing of hides, skins and leather falling under Chapter 41 in the First	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of	SUBSTITUTED	15 <sup>th</sup> November 2017	Notification No. 46/2017 – Central Tax (Rate) dated 14 <sup>th</sup> November 2017

					<p>Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p>(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p>	<p>1975). (f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(i) manufacture of handicraft goods.</p> <p>Explanation.- The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.</p>			
29	Heading 9954	Same	6.00%	Same	(iv) Composite supply of works	(iv) Composite supply of works	SUBSTITUTED	25 <sup>th</sup> January,	Notification No.



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	(Construction services)				contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv AwaasYojana; (c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana, only for existing slum dwellers; (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;	contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public; (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv AwaasYojana; (c) a civil structure or any other original works pertaining to the "In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban) (d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana; (da) a civil structure or any other original works pertaining		2018	1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
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					<p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased</p>	<p>to the "Economically Weaker Section (EWS) houses" constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>db) a civil structure or any other original works pertaining to the "houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased</p> <p>(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the</p>			
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**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

						activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities			
30	Heading 9954 (Construction services)	Same	6.00%	Same	(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, excluding monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing	(v) 'Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,- (a) railways, including monorail and metro; (b) a single residential unit otherwise than as a part of a residential complex; (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; (d) low cost houses up to a carpet area of 60 square metres per house in a housing	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

					project approved by the competent authority under- (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan MantriAwasYojana; (2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.	project approved by the competent authority under- (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan MantriAwasYojana; (2) any housing scheme of a State Government; (da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March,2017; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.			
31	Heading 9954 (Construction	Same	9.00%	6.00%	(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi),	(ix) Composite supply of works contract as defined in clause (119) of section 2 of the	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated

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	services)				(vii)and (viii) above	Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity. <u>CONDITION</u> : Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.			25 <sup>th</sup> January, 2018
				2.50%		(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	INSERTED		

						<p><u>CONDITION</u> : Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.</p>			
				2.50%		<p>(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.</p> <p><u>CONDITION</u> : Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)]</p>	INSERTED		
				Same		<p>(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.</p>	SUBSTITUTED		
32	Heading 9965 (Goods transport)	Same	2.50%	Same	<p>(v) Transportation of natural gas through pipeline</p> <p><u>CONDITION</u> : Provided that</p>	<p>(v) Transportation of [natural gas, petroleum crude, motor spirit (commonly known as</p>	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated

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	services)				credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	petrol), high speed diesel or aviation turbine fuel through pipeline <b>CONDITION :</b> Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]			25 <sup>th</sup> January, 2018
			6.00%	Same	(v) Transportation of natural gas through pipeline	(v) Transportation of natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel through pipeline			
33	Heading 9966 (Rental services of transport vehicles)	Same	9.00%	2.50%	(ii) Rental services of transport vehicles with or without operators, other than (i) above	(ii) Time charter of vessels for transport of goods. <b>CONDITION:</b> Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken Please refer to Explanation no. (iv)	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
				9.00%		(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above	SUBSTITUTED		
34	Heading 9972	Same	9.00%	NIL	Real estate services	i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity,	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January

						by way of lease of land.			2018.
				NIL		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	INSERTED		
				9.00%		(iii) Real estate services other than (i) and (ii) above	SUBSTITUTED		
35	Heading 9973 (Leasing or rental services, with or without	Same	Same rate of central tax as applicable on supply of	2.50%	(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	(vii) Time charter of vessels for transport of goods. <u>CONDITION:</u> Provided that credit of input tax charged on goods (other than on ships,	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018



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	operator)		like goods involving transfer of title in goods			vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].			
				Same rate of central tax as applicable on supply of like goods involving transfer of title in goods		(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	SUBSTITUTED		
36	Heading 9985 (Support services)	Same	2.50%	Same	(i) Supply of tour operators services. Explanation.- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours. <u>CONDITION</u> : 1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]	(i) Supply of tour operators services. Explanation.- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours. <u>CONDITION</u> : 1. Provided that credit of input tax charged on goods and services used in supplying the service other than the input tax credit of input service in the same line	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

					2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.	of business (i.e. tour operator service procured from another tour operator) has not been taken [Please refer to Explanation no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.			
37	Heading 9985 (Support services)	Same	9.00%	2.50%	(ii) Support services other than (i) above	(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. <u>CONDITION</u> : Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no.(iv)].	INSERTED	25th January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25th January 2018.
				9.00%		(iv) Support services other than (i) and (ii) above.	SUBSTITUTED		

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38	Heading 9986	Same	NIL	Same	(i) Support services to agriculture, forestry, fishing, animal husbandry. Explanation. – “Support services to agriculture, forestry, fishing, animal husbandry” mean - (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the	(i) Support services to agriculture, forestry, fishing, animal husbandry. Explanation. – “Support services to agriculture, forestry, fishing, animal husbandry” mean - (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
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					<p>primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>	<p>primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(h) services by way of fumigation in a warehouse of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel,</p>			
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**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

						raw material or other similar products or agricultural produce.			
39	Heading 9986	Same	9.00%	6.00%	(ii) Support services to mining, electricity, gas and water distribution.	(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
				9.00%		(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	SUBSTITUTED		
40	Heading 9987	Same	9.00%	2.50%	Maintenance, repair and installation (except construction) services	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017. <u>CONDITION</u> : Provided that credit of input tax charged on goods and services has not been taken [Please refer to Explanation no. (iv)].	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January 2018.
				9.00%		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	SUBSTITUTED		
41	Heading 9988 (Manufacturing)	Same	2.50%	Same	(i) Services by way of job work in relation to-	(i) Services by way of job work in relation to-	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central

	services on physical inputs (goods) owned by others)				<p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)</p> <p>(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (d) Printing of books (including Braille books), journals and periodicals; (da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5per cent. or Nil (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975). (f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item</p>	<p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)</p> <p>(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);]56</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5per cent. or Nil]57</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p>(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively</p> <p>(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First</p>			Tax (Rate) dated 25 <sup>th</sup> January, 2018
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					69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (i) manufacture of handicraft goods. Explanation.- The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.	Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter; (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (i) manufacture of handicraft goods. Explanation.- The expression "handicraft goods" shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.			
			9.00%	2.50%	(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) , (ia), (ii) and (iia) above.	(iii) Tailoring services.	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
				9.00%		(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	SUBSTITUTED		
42	Heading 9994	Same	9.00%	6.00%	Sewage and waste collection, treatment and disposal and other environmental protection	(i) Services by way of treatment of effluents by a Common Effluent Treatment	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated

					services	Plant.			25 <sup>th</sup> January, 2018
				9.00%		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	SUBSTITUTED		
43	Heading 9996 (Recreational, cultural and sporting services)	Same	14.00%	9.00%	(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	INSERTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
				14.00%		(iiia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	SUBSTITUTED		
			9.00%	Same	(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), (iiia), (iv) and (v) above.	SUBSTITUTED		
44	Paragraph 2				In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)] against serial no. 3 of the Table above, involving transfer of property in	2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of	SUBSTITUTED	25 <sup>th</sup> January, 2018	Notification No. 1/2018 – Central Tax (Rate) dated 25 <sup>th</sup> January, 2018



					<p>land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.</p> <p>Explanation. –For the purposes of paragraph 2, “total amount” means the sum total of,-</p> <p>(a) consideration charged for aforesaid service; and (b) amount charged for transfer of land or undivided share of land, as the case may be.</p>	<p>the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.</p> <p>Explanation. –For the purposes of this paragraph, “total amount” means the sum total of, -</p> <p>(a) consideration charged for aforesaid service; and (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease</p>			
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**AMENDMENTS OF CONDITIONAL RATE OF SERVICES FROM 1<sup>ST</sup> JULY,2017**

SI. No	RATES	OLD NAME OF THE INSITUTION	NEW NAME OF THE INSITUTION	OLD DESCRIPTION OF SERVICES	NEW DESCRIPTION OF SERVICES	CONDITIONS	DESCRIPTION STATUS	EFFECTIVE DATE	NOTIFICATION NO	EXPLANATION
1	Exempt in excess of 2.5%	Not present earlier	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College	Not present earlier	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees	(i) The goods are supplied to or for –(a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of	INSERTED	15 <sup>th</sup> November 2017	Notification No.45/2017 - Central tax (Rate) dated 14 <sup>th</sup> November 2017.	EXPLANATION: For the purposes of this notification, the expression, - (a) "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory; (b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes - (i) an institution declared under section 3 of the University Grants

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

					in financial year.	India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the				Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act; (ii) an institution declared by Parliament by law to be an institution of national importance; (iii) a college maintained by, or affiliated to, a University; (c) "Head" means - (i) in relation to an institution, the Director thereof (by whatever name called); (ii) in relation to a University, the Registrar thereof (by whatever name called); (iii) in relation to a college, the Principal thereof (by whatever name called); (d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or
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						State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time of				Maternity Home which renders medical, surgical or diagnostic treatment.
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**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

						supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals."				
2	Exempt in excess of 2.5%	Not present earlier	Research institution, other than a hospital	Not present earlier	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-	(1) The institution is registered with the Government of India in the Department of Scientific and Research, which- (i) produces, at the time of supply, a certificate to the supplier from the head of the	INSERTED	15 <sup>th</sup> November 2017	Notification No.45/2017 - Central tax (Rate) dated 14 <sup>th</sup> November 2017	

					<p>Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>institution, in each case, certifying that the said goods are essential for research purposes and will be used for stated purpose only;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of</p>				
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						Experiments on Animals. (2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation."				
3	Exempt in excess of 2.5%	Not present earlier	Departments and laboratories of the Central Government and State Governments, other than a hospital	Not present earlier	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes,	(i) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of	INSERTED	15 <sup>th</sup> November 2017	Notification No.45/2017 - Central tax (Rate) dated 14 <sup>th</sup> November 2017	

					the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.	supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.				
4	Exempt in excess of 2.5%	Not present earlier	Regional Cancer Centre (Cancer Institute)	Not present earlier	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) Computer software, Compact Disc-		INSERTED	15 <sup>th</sup> November 2017	Notification No.45/2017 - Central tax (Rate) dated 14 <sup>th</sup> November 2017	



					<p>Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches.</p> <p>CONDITIONS : (i)</p> <p>The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the</p>					
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					<p>time of supply of the specified goods;</p> <p>(ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only;</p> <p>(iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued</p>					
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**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

					by the Committee for the Purpose of Control and Supervision of Experiments on Animals.					
5	Exempt in excess of 2.5%	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College	Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of	Same	(i) The goods are supplied to or for – (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the	SUBSTITUED	25 <sup>th</sup> January 2018	Notification No. 9/2018 - Central Tax (Rate) dated 25 <sup>th</sup> January 2018	Explanation 1. For the purposes of this notification, the expression, - (a) ""Public funded research institution"" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory; (b) ""University"" means a University established or incorporated by or under a Central, State or Provincial Act and includes - (i) an institution declared under section 3 of the University Grants

				<p>prototypes received by an institution does not exceed fifty thousand rupees in financial year.</p>		<p>Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the Department of Scientific and Industrial Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the</p>				<p>Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act; (ii) an institution declared by Parliament by law to be an institution of national importance; (iii) a college maintained by, or affiliated to, a University; (c) "Head" means - (i) in relation to an institution, the Director thereof (by whatever name called); (ii) in relation to a University, the Registrar thereof (by whatever name called); (iii) in relation to a college, the Principal thereof (by whatever name called); (d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or</p>
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						Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, the institution				Maternity Home which renders medical, surgical or diagnostic treatment." Explanation 2. - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15 <sup>th</sup> November, 2017."
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						<p>produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p>					
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**Amendments of Exempt Services From 1<sup>st</sup> July 2017**

SNo.	OLD HSN	NEW HSN	OLD RATE	NEW RATE	OLD DESCRIPTION OF SERVICES	NEW DESCRIPTION OF SERVICES	DESCRIPTION STATUS	EFFECTIVE DATE	NOTIFICATION NO
1.	Not present earlier	Chapter 99	Not present earlier	Exempt	Not present earlier	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India. <b>CONDITION:</b> Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.	Inserted	22 <sup>nd</sup> August 2017	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August 2017
2.	Heading 9961	Heading 9961 or Heading 9962	9%	Exempt	Services in wholesale trade. <b>Explanation-</b> This service does not include sale or purchase of goods but includes: – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission' – Services of electronic whole sale agents and brokers, – Services of whole sale	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Inserted	22 <sup>nd</sup> August 2017	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August 2017

	Heading 9962				auctioning houses.				
					Services in retail trade. Explanation- This service does not include sale or purchase of goods				
3.	Heading 9961	Heading 9961 or Heading 9962	9%	Exempt	Services in wholesale trade. Explanation-This service does not include sale or purchase of goods but includes: – Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission' – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses.	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin	Inserted	22 <sup>nd</sup> August 2017	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August 2017
	Heading 9962				Services in retail trade. Explanation- This service does not include sale or purchase of goods				
4.	Heading 9971 or	Same	Exempt	Same	Services of general insurance business provided under following schemes –	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme;	Substituted	22 <sup>nd</sup> August 2017	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August



	Heading 9991				<p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarna jaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p> <p>(h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) National Agricultural</p>	<p>(b) Cattle Insurance under Swarna jaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p> <p>(h) Restructured Weather Based Crop Insurance Scheme (RWCIS), approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) Pradhan Mantri Fasal Bima Yojana (PMFBY);</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme</p> <p>(p) Pradhan Mantri Suraksha Bima Yojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p>			2017
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					<p>Insurance Scheme (Rashtriya Krishi Bima Yojana);</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p>				
5.	Chapter 99	Same	Exempt	Same	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

					authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.			
	Multiple Other Head	Chapter 99	Multiple Rates	Exempt		Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Inserted		
6.	Heading 9964	Same	Exempt	Same	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of three year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

					Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.				
7.	Heading 9965	Same	9.00%	Exempt	Goods transport services other than (i), (ii), (iii) and (iv) above.	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India  <b>CONDITION:</b> Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September 2018.	Inserted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
8.	Heading 9965	Same	9.00%	Exempt	Goods transport services other than (i), (ii), (iii) and (iv) above.	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India. <b>CONDITION:</b> Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September, 2018	Inserted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
9.	Heading 9966 or Heading 9973	Same	Exempt	Same	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods.	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods. (c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

**Appendix for Amendments in Rate and Exemption for Goods &/or Services**

						higher secondary school or equivalent.			
10.	Heading 9971	Heading 9971 or Heading 9991	9.00%	Exempt	Financial and related services other than (i), (ii), (iii), and (iv) above.	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Inserted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
	Heading 9991				Public administration and other services provided to the community as a whole; compulsory social security services.				
11.	Heading 9971 or Heading 9991	Same	Exempt	Same	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of two lakhs rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandana Yojana.</p>	Services of life insurance business provided under following schemes- <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of two lakhs rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandana Yojana.</p>	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

					DhanYogana; (g) Pradhan Mantri Vaya Vandan Yojana.				
						Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Inserted		
12.	Multiple Other Head	Heading 9971	9.00%	Same	Financial and related services other than (i), (ii), (iii), and (iv) above	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).  <b>Explanation.</b> - For the purposes of this entry, the intermediary of financial services in IFSC is a person, -</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or  (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or  (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or  (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p>	Inserted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
13.	Heading 9982 or	Same	Exempt	Same	Services provided by- (a) an arbitral tribunal to – (i) any person other than	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated

	Heading 9991				<p>a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten</p>	<p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year.</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.</p>			25 <sup>th</sup> January, 2018
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					lakh rupees in the case of special category states) in the preceding financial year.				
14.	Heading 9985	Same	9.00%	Same	Multiple Descriptions	Services by way of fumigation in a warehouse of agricultural produce	Inserted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
15.	Heading 9986	Same	Exempt	Same	Services relating to cultivation of plants and rearing of all life forms of animals ,except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018



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					or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.	provided by a commission agent for sale or purchase of agricultural produce. (h) services by way of fumigation in a warehouse of agricultural produce.			
16.	Heading 9991	Same	Exempt	Same	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs, the Government of India, under bilateral arrangement.	Services by a specified organisation in respect of a religious pilgrimage facilitated by the <del>Ministry of External Affairs</del> , the Government of India, under bilateral arrangement.	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

17.	Heading 9991	Same	9%	Exempt	Public administration and other services provided to the community as a whole; compulsory social security services.	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Inserted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
18.	Heading 9992	Same	Exempt	Same	Services provided - (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or housekeeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; upto higher secondary: Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education	Services provided - (a) by an educational institution to its students, faculty and staff; (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or housekeeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; <del>upto higher secondary</del> ; (v) supply of online educational journals or periodicals: Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent. Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,- (i) pre-school education and education up to higher secondary school or equivalent; or (ii) education as a part of an approved	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

					and education up to higher secondary school or equivalent.	vocational education course.			
<b>19.</b>	Heading 9995	Same	Exempt	Same	<p>Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –</p> <p>(a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of five thousand rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.</p>	<p>Service by an unincorporated body or a non-profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –</p> <p>(a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of seven thousand five hundred per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.</p>	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018
<b>20.</b>	Heading 9996	Same	Exempt	Same	<p>Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or ballet; (b) award function,</p>	<p>Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p>	Substituted	25 <sup>th</sup> January, 2018	Notification No. 2/2018- Central Tax (Rate) dated 25 <sup>th</sup> January, 2018

					concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event, where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.	(c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person			
21.	Heading 9971 or Heading 9991	Same	Exempt	Same	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (c) Scheme for Insurance of Tribals; (d) Janata Personal Accident Policy and Gramin Accident Policy; (e) Group Personal Accident Policy for Self-Employed Women; (f) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) Restructured Weather Based Crop Insurance Scheme (RWCIS) (i) Jan Arogya Bima Policy; (j) Pradhan Mantri Fasal BimaYojana (PMFBY)”; (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme;	Substituted	22 <sup>nd</sup> August, 2017.	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August, 2017.

					export credit insurance; (h) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);(k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana; (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha BimaYojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).	(p) Pradhan Mantri Suraksha BimaYojna; (q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).			
22.	Heading 9996	Same	9.00%	Exempt	Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Inserted	21 <sup>st</sup> September, 2017	Notification No. 25/2017 Central Tax (Rate) dated

					(v) above.				21 <sup>st</sup> September, 2017.
23.	Not present earlier	Chapter 99	Not present earlier	Same	Not present earlier	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Inserted	29 <sup>th</sup> September, 2017	Notification No. 30/2017-Central Tax (Rate) dated 29 <sup>th</sup> September, 2017.
24.	Chapter 99	Same	Exempt	Same	Services by a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution.	Services by Central Government, State Government, Union territory, local authority or Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Substituted	13 <sup>th</sup> October, 2017.	Notification No. 32/2017 - Central Tax (Rate) dated 13 <sup>th</sup> October, 2017.
25.	Not present earlier	Chapter 99	Not present earlier	Same	Not present earlier	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants	Inserted	13 <sup>th</sup> October, 2017.	Notification No. 32/2017 – Central Tax (Rate) dated 13 <sup>th</sup> October, 2017.
26.	Multiple Other Head	Heading 9965 or Heading 9967	9.00%	Exempt	Goods transport services other than (i), (ii), (iii) and (iv) above.	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or	Inserted	13 <sup>th</sup> October, 2017.	Notification No. 32/2017 - Central Tax (Rate) dated 13 <sup>th</sup> October, 2017.

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						(c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the CGST Act or the IGST Act or the SGST Act or the UGST Act.			
					Supporting services in transport other than (i) above.				
27.	Heading 9967	Same	9.00%	Exempt	Supporting services in transport other than (i) above.	Service by way of access to a road or a bridge on payment of annuity.	Inserted	13 <sup>th</sup> October 2017	Notification No. 32/2017 - Central Tax (Rate) dated 13 <sup>th</sup> October 2017
28.	Heading 9972	Same	9.00%	Exempt	One-time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 % or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area	Substituted	13 <sup>th</sup> October 2017	Notification No. 32/2017 - Central Tax (Rate) dated 13 <sup>th</sup> October 2017.

29.	Definitions	Same			(zf)“governmental authority” has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017)	“(zf) “Governmental Authority” means an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution	Inserted	13 <sup>th</sup> October 2017	Notification No. 32/2017 - Central Tax (Rate) dated 13 <sup>th</sup> October 2017.
						(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority	Substituted		
30.	Heading 9961 or Heading 9962	Same	Exempt	Same	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.	Substituted	15 <sup>th</sup> November 2017	Notification No. 47/2017- Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
					Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution				



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					System(PDS) against consideration in the form of commission or margin.				
<b>31.</b>	Heading 9996	Same	9.00%	Exempt	Recreational, cultural and sporting services other than (i), (ii), (iii), (iv) and (v) above.	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force		15 <sup>th</sup> November 2017	Notification No. 47/2017- Central Tax (Rate) dated 14 <sup>th</sup> November, 2017
<b>32.</b>	Explanation				For the purposes of this notification, - (i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services. (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.	For the purposes of this notification,- (i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services. (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative. (iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.	Substituted	22 <sup>nd</sup> August, 2017	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August, 2017
<b>33.</b>	Explanation					A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."	Inserted	22 <sup>nd</sup> August, 2017.	Notification No. 21/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August, 2017