

**Seeks to amend Notification No.1/2017-UTGST (Rate).****Notification No: 6/2018-UTR****Classification: Others****Date: 25-01-2018**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Union territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710 (E), dated the 28th June, 2017, namely:-

**In the said notification, -**

A. in Schedule I - 2.5%,

- i. after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|      |    |                          |
|------|----|--------------------------|
| "76A | 13 | Tamarind kernel powder"; |
|------|----|--------------------------|

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

|      |                 |                          |
|------|-----------------|--------------------------|
| "78A | 1404 or<br>3305 | Mehendi paste in cones"; |
|------|-----------------|--------------------------|

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

|       |      |   |
|-------|------|---|
| "103B | 2302 | Rice bran (other than de-oiled rice bran)"; |
|-------|------|---|

- iv. in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- v. after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|       |   |  |
|-------|---|--|
| “165A | 2711 12 00<br>2711 13 00,<br>2711 19 00 | Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers”; |
|-------|---|--|

- vi. in S. No. 198A, for the entry in column (3), the entry “Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork”, shall be substituted;
- vii. in S. No. 219A, for the entry in column (3), the entry “Corduroy fabrics, velvet fabrics”, shall be substituted;
- viii. in S. No. 224A, for the entry in column (2), the entry “6309 or 6310”, shall be substituted;
- ix. after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|       |                         |  |
|-------|-------------------------|--|
| “243A | 88 or Any other chapter | 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”; |
|-------|-------------------------|--|

**B. in Schedule II-6%, -**

- i. after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

|       |      |                              |
|-------|------|------------------------------|
| “32AA | 1704 | Sugar boiled confectionery”; |
|-------|------|------------------------------|

- ii. after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

|      |      |  |
|------|------|--|
| “46B | 2201 | Drinking water packed in 20 litres bottles”; |
|------|------|--|

iii. in S. No. 56, for the entry in column (2), the entry “28 or 38”, shall be substituted;

iv. after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|      |      |                                    |
|------|------|------------------------------------|
| “57B | 2809 | Fertilizer grade phosphoric acid”; |
|------|------|------------------------------------|

v. in S. No. 59, for the entry in column (2), the entry “29 or 3808 93”, shall be substituted;

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

|      |      |   |
|------|------|---|
| “78A | 3808 | The following Bio-pesticides, namely -<br><br>1. Bacillus thuringiensis var. israelensis<br>2. Bacillus thuringiensis var. kurstaki<br>3. Bacillus thuringiensis var. galleriae<br>4. Bacillus sphaericus<br>5. Trichoderma viride<br>6. Trichoderma harzianum<br>7. Pseudomonas fluorescens<br>8. Beauveria bassiana<br>9. NPV of Helicoverpa armigera<br>10. NPV of Spodoptera litura<br>11. Neem based pesticides<br>12. Cymbopogon” |
|------|------|---|

vii. after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|      |      |              |
|------|------|--------------|
| “80A | 3826 | Bio-diesel”; |
|------|------|--------------|

viii. for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

|      |      |                                     |
|------|------|-------------------------------------|
| “99A | 4418 | Bamboo wood building joinery        |
| 99B  | 4419 | Tableware and Kitchenware of wood”; |

ix. S. No. 103 and the entries relating thereto shall be omitted;

x. S. No. 104 and the entries relating thereto shall be omitted;

xi. in S. No. 133, in column (3), after the words, “Absorbent cotton wool”, the words and brackets, “[except cigarette filter rods]”, shall be added;

xii. in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted;

xiii. after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

|       |      |  |
|-------|------|--|
| “195B | 8424 | Sprinklers; drip irrigation system including laterals; mechanical sprayers”; |
|-------|------|--|

**C. in Schedule III - 9%, -**

i. in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]”, shall be added;

ii. in S. No. 12, in column (3), for the words “groundnut sweets and gajak”, the words “groundnut sweets, gajak and sugar boiled confectionery”, shall be substituted;

iii. in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words and brackets, “[other than Drinking water packed in 20 litres bottles]” shall be added;

iv. in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the

words, “including Fertilizer grade Phosphoric acid”, shall be added;

- v. in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi pate in Cones]” shall be substituted;
- vi. in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule - II]” shall be added;
- vii. S. No. 99, and the entries relating thereto, shall be omitted;
- viii. in S. No. 137F, in column (3), after the words, “shingles and shakes”, the words and brackets, “[other than bamboo wood building joinery]” shall be added;
- ix. after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|       |          |                         |
|-------|----------|-------------------------|
| “163A | 56012200 | Cigarette Filter rods”; |
|-------|----------|-------------------------|

- x. for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|       |           |  |
|-------|-----------|--|
| “236A | 7323 9410 | Ghamella   |
| 236B  | 7324      | Sanitary ware and parts thereof, of iron and steel”; |

- xi. in S. No. 325, for the entry in column (3), the entry “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 irrigation equipment or nozzles for sprinklers]” shall be substituted;
- xii. after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|       |      |  |
|-------|------|--|
| “399A | 8702 | Buses for use in public transport which exclusively run on Bio-fuels”; |
|-------|------|--|

**D. in Schedule-IV-14%, -**

- i. in S. No. 164, for the entry in column (3), the entry “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]” shall be substituted;
- ii. after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|      |             |   |
|------|-------------|---|
| “229 | Any Chapter | Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club” |
|------|-------------|---|

**E. in Schedule-V-1.5%, -**

- i. S. No. 2, and the entries relating thereto, shall be omitted;
- ii. in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;
- iii. in S. No. 4, for the entry in column (3), the entry “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]” shall be substituted;
- iv. against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted;
- v. against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

**F. in Schedule-VI - 0.125%, -**

- i. in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted;

ii. in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

iii. after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|     |      |   |
|-----|------|---|
| “2A | 7103 | Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”; |
|-----|------|---|

iv. in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

v. after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

|    |      |  |
|----|------|--|
| “4 | 7104 | Synthetic or reconstructed precious stones”; |
|----|------|--|

**Note:** - The principal notification No.1/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), *vide* number G.S.R. 710 (E), dated the 28th June, 2017 and last amended by Notification No. 41/2017-Union Territory Tax(Rate) dated 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1397 (E), dated the 14th November, 2017.