

Amendment and addition for handicraft for the purpose of Exemption notification 32/2017**Notification No: 38/2017-CT****Classification: Registration****Date: 13-10-2017**

G.S.R. (E).— In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [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, namely:-

In the said notification, in the Table –

i)for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

“9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63”;
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ii)after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

“29	Chain stitch	Any chapter
30	Crewel, namda, gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shola	Any chapter”.

Note: - The principal [Notification No.32/2017-Central Tax](#), dated the 15th September, 2017 was 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.