

Further amends notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.

Notification No: 25/2018-ITR**Classification: Rates****Date: 20-09-2018**

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017- Integrated 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. 666 (E), dated the 28th June, 2017, namely:-

In the said notification, -

- a. in the opening paragraph, after the brackets, words and figures “(13 of 2017)”, the words, brackets and figures “read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017)”, shall be inserted;
- b. **in Schedule I - 5%, -**

- i. S. Nos. 23 and 24 and the entries relating thereto shall be omitted;

- ii. after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| | | |
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| “123A | 2515 11 00 | Marble and travertine, crude or roughly trimmed”; |
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- iii. S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

| | | |
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| “198A | 4501 | Natural cork, raw or simply prepared”; |
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- iv. against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

- v. against S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

vi. for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

| | | |
|-------|------------|---|
| “225A | 6602 00 00 | Walking-sticks including seat sticks |
| 225B | 6815 | Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks”; |

vii. against S. No. 234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely: -

“Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 8/2017-Integrated Tax (Rate), dated 28th June, 2017 [G.S.R. 683(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;

viii. S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: -

| | | |
|-------|---------|--|
| “243A | 8714 20 | Parts and accessories of carriage for disabled persons”; |
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c. in Schedule II - 12%, -

i. after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| | | |
|-------|------------|--|
| “101A | 4502 00 00 | Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers) |
| 101B | 4503 | Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom |
| 101C | 4504 | Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”; |

ii. S. Nos. 102 and 126 and the entries relating thereto shall be omitted;

iii. S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

| | | |
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| “171A | 6305 32 00 | Flexible intermediate bulk containers”; |
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iv. against S. No. 173, in the entry in column (3), the words “walking-sticks, seat- sticks,” shall be omitted;

v. S. No. 177 and the entries relating thereto, shall be omitted;

d. in Schedule III - 18%, -

i. S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: -

| | | |
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| “121A | 4012 | Retreaded or used pneumatic tyres of rubber; 1.0pt solid or cushion tyres, tyre treads and tyre flaps, of rubber”; |
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ii. S. Nos. 142, 143 and 144 and the entries relating thereto shall be omitted;

iii. against S. No. 369A, for the entry in column (3), the entry “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)” shall be substituted;

iv. after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| | | |
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| “376AAA | 8507 | Lithium-ion accumulators (other than battery) including lithium-ion power bank”; |
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v. against S. No. 383, in the entry in column (3), after the words “television cameras”, the words, “digital cameras and video camera recorders”, shall be inserted;

vi. against S. No. 383C, in the entry in column (3), for the figures and letters “68 cm”, the figures and word “32 inches” shall be substituted;

vii. against S. No. 384, in the entry in column (3), for the figures and word “20 inches”, the figures and word “32 inches” shall be substituted;

viii. S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

| | | |
|-------|------|--|
| “440A | 9504 | Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling |
| | | alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]”; |

e. in Schedule IV - 28%, -

- i. S. No. 47 and the entries relating thereto shall be omitted;
- ii. S. No. 135 and the entries relating thereto shall be omitted;
- iii. against S. No. 139, in the entry in column (3), after the words “other than Lithium- ion battery”, the words “and other Lithium-ion accumulators including Lithium-ion power banks” shall be inserted;
- iv. S. No. 151 and the entries relating thereto shall be omitted;
- v. against S. No. 154, in the entry in column (3), for the figures and word “20 inches” and the figures and letters “68 cm”, the figures and word “32 inches” shall respectively be substituted;
- vi. for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

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| “174 | 8714 | Parts and accessories of vehicles of heading 8711”; |
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- vii. S. No. 215 and the entries relating thereto shall be omitted.

2. This notification shall **come into force on the 1st January, 2019.**

Note: - The principal [notification No.1/2017-Integrated Tax \(Rate\), dated the 28th June, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and last amended by [notification No. 19/2018-Integrated Tax \(Rate\), dated the 26th July 2018](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 696(E), dated the 26th July 2018.