



## BMC Advisors

Corporate Laws and Intellectual Property Rights Consultants



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# *WEEKLY UPDATES*

*NOVEMBER 13<sup>TH</sup>, 2017-NOVEMBER 19<sup>TH</sup>, 2017*

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# SEBI UPDATES

## CIRCULAR

SEBI/HO/MRD/DRMNP/CIR/P/2017/120

November 14, 2017

All recognized Stock Exchanges and Clearing Corporations in International Financial Services Centres

Dear Sir/Madam

### **Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015 – Amendments**

Kindly refer to SEBI (IFSC) Guidelines, 2015 notified by SEBI on March 27, 2015 and various amendments made thereto from time to time.

2. Based on the consultations held with the stakeholders, it has been decided to amend the definition of 'issuer' as given in Clause 2 (1) (i) which shall now read as follows:

*"issuer" shall mean*

*(i) any entity incorporated in India seeking to raise capital in foreign currency other than Indian rupee which has obtained requisite approval under Foreign Exchange Management Act, 1999 (FEMA) or exchange control regulations as may be applicable; or*

*(ii) an entity incorporated in a foreign jurisdiction, provided such entity is permitted to issue securities outside the country of its incorporation or establishment or place of business as per the laws and regulations of its country of incorporation, jurisdiction or its constitution, or*

*(iii) any supranational, multilateral or statutory organization/institution/agency provided such organization/institution/agency is permitted to issue securities as per its constitution.*

3. This circular is being issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992 to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully

(Susanta Kumar Das)  
Deputy General Manager  
Market Regulation Department  
**Email:** susantad@sebi.gov.in

**CIRCULAR**

**IMD/FPIC/CIR/P/2017/121**  
**November 15, 2017**

**To**  
**All Foreign Portfolio Investors**  
through their designated Custodians of Securities

**The Depositories (NSDL and CDSL)**

**Sir / Madam,**

**Sub: Investments by FPIs in Hybrid Securities**

1. This has reference to the daily FPI net investment data and the FPI Assets Under Custody (AUC) data being disseminated by the depositories (NSDL and CDSL). Presently, FPI investments are classified as either debt or equity depending on the type of the security in which the FPIs transact.
2. FPIs are permitted to invest in REITs and InvITs, which are classified as hybrid securities and presently, the said investments are not reflected in the daily FPI net investment data or the monthly/fortnightly FPI AUC data.
3. In order to capture FPI investment data in hybrid securities, a third category termed as "Hybrid Security" shall be created for the purpose of capturing and disseminating FPI investment data in hybrid securities.
4. The depositories (NSDL and CDSL) shall put in place the necessary systems for the daily reporting by the custodians of the FPIs and shall also disseminate on their websites, the AUC of the FPIs in debt, equity and hybrid securities.

This circular shall come into effect immediately. This circular is issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992.

A copy of this circular is available at the web page "Circulars" on our website [www.sebi.gov.in](http://www.sebi.gov.in). Custodians are requested to bring the contents of this circular to the notice of their FPI clients.

Yours faithfully,

**PIYOOSH GUPTA**  
**Chief General Manager**  
**Tel No.: 022-26449150**  
**Email: [pgupta@sebi.gov.in](mailto:pgupta@sebi.gov.in)**

CIRCULAR

CIR/MRD/DP/122 /2017

November 17, 2017

To  
Stock Exchanges (except for commodity derivative exchanges)  
Clearing Corporations,  
Depositories

Dear Sir / Madam,

**Subject: Review of Securities Lending and Borrowing (SLB) Framework.**

1. The framework for Securities Lending and Borrowing (SLB) was specified, vide SEBI circular no. MRD/DoP/SE/Dep/Cir-14/2007 dated December 20, 2007, and operationalized with effect from April 21, 2008. The SLB framework has been revised based on the feedback received from the market participants.

2. Pursuant to the feedback received from the stock exchanges and other market participants and in consultation with the Secondary Market Advisory Committee (SMAC), the framework for SLB is now modified as under:

**Tenure of the Contract**

3. SEBI Circular MRD/DoP/SE/DeP/Cir-01/ 2010 dated January 6, 2010, allows the Approved Intermediaries (AI) to decide the tenure of the contract subject to the condition that the maximum period of the contract is not more than 12 months. In this regard, it is clarified that AIs can introduce contracts of different tenures ranging from 1 day to 12 months based on the need of the market participants.

**Position Limit in SLB**

4. Para 12 of Annexure 2 of SEBI Circular MRD/DoP/SE/DeP/Cir-14/ 2007 dated December 20, 2007, stands modified as under:

a. Position limits shall be as under:

i. The market wide position limit for SLB transactions shall be 10% of the freefloat capital of the company in terms of number of shares;

ii. No clearing member shall have open position of more than 10% of the marketwide position limit. The position limit for an Institutional Investor shall be the same as that for a clearing member;

iii. The client level position limit shall not be more than 1% of the market-wide position limit.

**Treatment of Corporate Actions during SLB**

5. Para 2 of Circular MRD/CoP/SE/Cir-31/2008 dated October 31, 2008 and Para 1 of Circular no. CIR/MRD/DP/33/2010 dated October 07, 2010 stand modified as under: Details of treatment of corporate actions during the contract tenure are specified below:

i. Dividend: The dividend amount would be worked out and recovered from the borrower on the book closure/ record date and passed on to the lender.

ii. Stock split: The positions of the borrower would be proportionately adjusted so that the lender receives the revised quantity of shares.

iii. Other corporate actions such as bonus/ merger/ amalgamation / open offer, etc: The contracts would be foreclosed on the Ex-date. The lending fee would be recovered on a pro-rata basis from the lender and returned to the borrower.

iv. AGM/EGM: In the event of the corporate actions which is in nature of AGM/EGM, presently the AIs are mandatorily foreclosing the contracts. It has been represented by market participants that mandatory foreclosure during the life of the contract may not be necessary as, all lenders may not be interested in taking part in the AGM/EGM. It has therefore been decided that the AIs shall provide the following facilities to the market participants:

a. Contracts which shall continue to be mandatorily foreclosed in the event of AGM/EGM.

b. Contracts which shall not be foreclosed in the event of AGM/EGM.

### **Rollover Facility**

6. Para 1.1 of Circular CIR/MRD/DP/30/2012 dated November 22, 2012 on Introduction of roll-over facility stands modified as under:

a. Any lender or borrower who wishes to extend an existing lent or borrow position shall be permitted to roll-over such positions i.e. a lender who is due to receive securities in the pay out of an SLB session, may extend the period of lending. Similarly, a borrower who has to return borrowed securities in the pay-in of an SLB session, may, through the same SLB session, extend the period of borrowing. The roll-over shall be conducted as part of the SLB session.

b. The total duration of the contract after taking into account rollovers shall not exceed 12 months from the date of the original contract. It is clarified that multiple rollovers of a contract by the lender or borrower is permitted.

c. Rollover shall not permit netting of counter positions, i.e. netting between the 'borrowed' and 'lent' positions of a client.

7. Pursuant to the applicability of this Circular, SEBI circular CIR/MRD/DP/33/2010 dated October 07, 2010 shall stand withdrawn. The provisions of SEBI circular no. MRD/DoP/SE/Dep/Cir-14/2007 dated December 20, 2007, circular no. MRD/DoP/SE/Cir-31/2008 dated October 31, 2008, Circular SEBI/MRD/DoP/SE/Dep/Cir-01/2010 dated January 06, 2010, CIR/MRD/DP/30/2012 dated November 22, 2012, CIR/MRD/DP/18/2013 dated May 30, 2013 and CIR/MRD/DP/19/2014 dated June 03, 2014, other than that specified in this circular, shall continue to be applicable.

8. The circular shall come into force with effect from January 1, 2018.

9. Stock Exchanges, Clearing Corporations and Depositories are directed to:

i. Take necessary steps to put necessary systems in place for the implementation of the above provisions of this circular.

ii. Make necessary amendments to the relevant bye-laws, rules and regulations for the implementation of the above decision.

iii. Bring the provisions of this circular to the notice of the stock brokers/trading members, clearing members and depositories participants and disseminate the same on their website.

10. This circular is being issued in exercise of powers conferred under Section 11 (1) of the Securities and Exchange Board of India Act, 1992 and Section 19 of the Depositories Act, 1996, to protect the interests of investors in securities and to promote the development of, and to regulate the securities market.

Yours faithfully  
Susanta Kumar Das  
Deputy General Manager  
Email: [susantad@sebi.gov.in](mailto:susantad@sebi.gov.in)

## RBI UPDATES

RBI/2017-18/91

DBR.No.Ret.BC.97/12.07.150/2017-18

November 16, 2017

All Scheduled Commercial Banks

Dear Sir,

**Inclusion of "Utkarsh Small Finance Bank Limited" in the Second Schedule to the Reserve Bank of India Act, 1934**

We advise that the "Utkarsh Small Finance Bank Limited" has been included in the Second Schedule to the Reserve Bank of India Act, 1934 vide Notification DBR.NBD.(SFB-UMFL).No.2689/16.13.216/2017-2018 dated October 4, 2017 and published in the Gazette of India (Part III - Section 4) dated November 7, 2017.

Yours faithfully

(M.G. Suprabhat)  
Deputy General Manager

RBI/2017-18/92  
A.P. (DIR Series) Circular No. 12

November 16, 2017

To  
All Category - I Authorised Dealer Banks

Madam / Sir,

**Exim Bank's Government of India supported Line of Credit of USD 500 million to the SBM (Mauritius) Infrastructure Development Company Ltd.**

Export-Import Bank of India (Exim Bank) has entered into an Agreement on May 27, 2017 with the SBM (Mauritius) Infrastructure Development Company Ltd. for making available to the latter, a Government of India supported Line of Credit (LoC) of USD 500 million (USD Five hundred million only) for the purpose of financing its participation through Redeemable Preference Shares in public sector entities to implement infrastructure or other projects in Mauritius. Under the arrangement financing export of eligible goods and services from India would be allowed which are eligible for export under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank under this agreement. The goods include plant, machinery and equipment and services include consultancy services. Out of the total credit by Exim Bank under this agreement, goods and services of the value of at least 75 per cent of the contract price shall be supplied by the seller from India and the remaining 25 per cent of goods and services may be procured by the seller for the purpose of the eligible contract from outside India.

2. The Agreement under the LoC is effective from October 03, 2017. Under the LoC, the terminal utilization period is 60 months after the scheduled completion date of the project.

3. Shipments under the LoC will have to be declared on Export Declaration Form as per instructions issued by the Reserve Bank from time to time.

4. No agency commission is payable for export under the above LoC. However, if required, the exporter may use its own resources or utilize balances in its Exchange Earners' Foreign Currency Account for payment of commission in free foreign exchange. Authorised Dealer Category- I (AD Category- I) banks may allow such remittance after realization of full eligible value of export subject to compliance with the extant instructions for payment of agency commission.

5. AD Category- I banks may bring the contents of this circular to the notice of their exporter constituents and advise them to obtain full details of the LoC from the Exim Bank's office at Centre One, Floor 21, World Trade Centre Complex, Cuffe Parade, Mumbai 400 005 or from their website [www.eximbankindia.in](http://www.eximbankindia.in)

6. The directions contained in this circular have been issued under section 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(J K Pandey)  
Chief General Manager

RBI/2017-18/93

A.P. (DIR Series) Circular No. 13

November 16, 2017

To  
All Category - I Authorised Dealer Banks

Madam / Sir,

**Exim Bank's Government of India supported Line of Credit of USD 81 million to the Government of the Republic of Rwanda**

Export-Import Bank of India (Exim Bank) has entered into an Agreement on May 24, 2017 with the Government of the Republic of Rwanda for making available to the latter, a Government of India supported Line of Credit (LoC) of USD 81 million (USD Eighty one million only) for the purpose of financing establishment of ten Vocational Training Centers and four Business Incubation Centers in the Republic of Rwanda. Under the arrangement financing export of eligible goods and services from India would be allowed which are eligible for export under the Foreign Trade Policy of the Government of India and whose purchase may be agreed to be financed by the Exim Bank under this agreement. The goods include plant, machinery and equipment and services include consultancy services. Out of the total credit by Exim Bank under this agreement, goods and services of the value of at least 75 per cent of the contract price shall be supplied by the seller from India and the remaining 25 per cent of goods and services may be procured by the seller for the purpose of the eligible contract from outside India.

2. The Agreement under the LoC is effective from November 01, 2017. Under the LoC, the terminal utilization period is 60 months after the scheduled completion date of the project.

3. Shipments under the LoC will have to be declared on Export Declaration Form as per instructions issued by the Reserve Bank from time to time.

4. No agency commission is payable for export under the above LoC. However, if required, the exporter may use its own resources or utilize balances in its Exchange Earners' Foreign Currency Account for payment of commission in free foreign exchange. Authorised Dealer Category- I (AD Category- I) banks may allow such remittance after realization of full eligible value of export subject to compliance with the extant instructions for payment of agency commission.

5. AD Category- I banks may bring the contents of this circular to the notice of their exporter constituents and advise them to obtain full details of the LoC from the Exim Bank's office at Centre One, Floor 21, World Trade Centre Complex, Cuffe Parade, Mumbai 400 005 or from their website [www.eximbankindia.in](http://www.eximbankindia.in)

6. The directions contained in this circular have been issued under section 10(4) and 11(1) of the Foreign Exchange Management Act (FEMA), 1999 (42 of 1999) and are without prejudice to permissions / approvals, if any, required under any other law.

Yours faithfully,

(J K Pandey)  
Chief General Manager

RBI/2017-18/94  
DBR.AML.No.4802/14.06.056/2017-18

November 16, 2017

All Regulated Entities

Dear Sir/Madam,

**Implementation of UNSCR 2356 (2017), UNSCR 2371(2017) and UNSCR 2375 (2017) pertaining to Democratic People's Republic of Korea (DPRK)**

Please find enclosed a copy of the 'Order' issued by Ministry of External Affairs dated October 31, 2017, published in the Gazette of India on implementation of United Nations Security Council Resolutions 2356 (2017), 2371(2017) and 2375 (2017) on Democratic People's Republic of Korea.

2. Regulated Entities (REs) may take note of the gazette notification and ensure compliance with the same.

Yours faithfully,

(Dr. S. K. Kar)  
Chief General Manager

For enclosure, refer link:

[https://rbidocs.rbi.org.in/rdocs/content/pdfs/NPO16112017\\_AN.pdf](https://rbidocs.rbi.org.in/rdocs/content/pdfs/NPO16112017_AN.pdf)

RBI/2017-18/95  
DGBA.GBD.No.1324/31.02.007/2017-18

November 16, 2017

All Agency Banks

Dear Sir / Madam

**Agency Commission for GST receipt transactions**

Please refer to Para 15 of our Master Circular on Conduct of Government Business by Agency Banks - Payment of Agency Commission dated July 01, 2017 related to claiming of agency commission.

2. After implementation of GST framework, it was decided to modify paragraph 15 of the captioned Master Circular. The modified paragraph 15 will read as follows:

*"Agency banks are required to submit their claims for agency commission in the prescribed format to CAS Nagpur in respect of Central government transactions and the respective Regional Office of Reserve Bank of India for State government transactions. However, agency commission claims with respect to GST receipt transactions will be settled at Mumbai Regional Office of Reserve Bank of India only and accordingly all agency banks, authorized to collect GST, are advised to submit their agency commission claims pertaining to GST receipt transactions at Mumbai Regional Office only. The revised formats for claiming agency commission for all agency banks and separate and distinctive set of certificates to be signed by the branch officials and Chartered Accountants are given in Annex-2. These certificates would be in addition to the usual Certificate from ED / CGM (in charge of government business) to the effect that there are no pension arrears to be credited / delays in crediting regular pension / arrears thereof."*

3. All other instructions of the said Master Circular remain unchanged.

Yours faithfully

(Partha Choudhuri)  
General Manager

For Annexure 2, refer below link:

[https://rbidocs.rbi.org.in/rdocs/content/pdfs/02MC01072017\\_AN2.pdf](https://rbidocs.rbi.org.in/rdocs/content/pdfs/02MC01072017_AN2.pdf)

RBI/2017-18/96  
FMRD.DIRD.04/14.03.007/2017-18

November 16, 2017

All market participants

Dear Sir/Madam,

**Secondary market transactions in Government Securities - Notional Short Sale**

In terms of RBI circulars IDMD.PCD.21/14.03.07/2011-12 dated June 21, 2012, and IDMD.PCD.14/14.03.07/2011-12 dated December 28, 2011 market participants undertaking 'notional' short sale are not permitted to use securities from their HTM/AFS/HFT portfolio for delivery against the short sale.

2. As announced in paragraph 13 of the Statement on Developmental and Regulatory Policies, of the fourth Bi-monthly Monetary Policy Statement for 2017-18 dated October 04, 2017, it has now been decided that market participants undertaking 'notional' short sale need not compulsorily borrow securities in the repo market. While the short selling entity may ordinarily borrow securities from the repo market, in exceptional situations of market stress (e.g. short squeeze), it may deliver securities from its own HTM/AFS/HFT portfolios. If securities are delivered out of its own portfolio, it must be accounted for appropriately and reflect the transactions as internal borrowing. All 'notional' short sales must be closed by an outright purchase in the market. It may be ensured that the securities so borrowed are brought back to the same portfolio, without any change in book value. The short selling entity must adhere to the extant regulations and accounting norms governing sale or valuation of securities in its portfolios. The bank may frame a Board approved policy for this purpose.

3. All other existing terms and conditions pertaining to the captioned subject remain unchanged.

4. These directions are issued under Section 45(W) of the RBI Act, 1934.

Yours faithfully

(T. Rabi Sankar)  
Chief General Manager

RBI/2017-18/97  
FMRD.DIRD.05/14.03.007/2017-18

November 16, 2017

All market participants

Dear Sir/Madam,

**Over-the-Counter Government Securities Transaction by Foreign Portfolio Investors (FPIs) – Settlement Period**

In terms of RBI circular FMRD.DIRD.06/14.03.007/2014-15 dated March 20, 2015, Foreign Portfolio Investors (FPIs) are required to settle transactions in Government Securities in the Over-the-Counter-(OTC) market on a T+2 basis.

2. As announced in paragraph 13 of the Statement on Developmental and Regulatory Policies, of the fourth Bi-monthly Monetary Policy Statement for 2017- 18 dated October 04, 2017, it has now been decided to permit FPIs to settle OTC secondary market transactions in Government Securities either on T+1 or on T+2 basis. It may be ensured that all trades are reported on the trade date itself.

3. All other existing conditions for settlement of transactions in Government Securities remain unchanged.

4. These directions are issued under Section 45(W) of the RBI Act, 1934.

5. The above directions shall be applicable with November 20, 2017.

Yours faithfully

(T. Rabi Sankar)  
Chief General Manager

# INCOME TAX UPDATES

(TO BE PUBLISHED IN PART II, SUB-SECTION (ii) OF SECTION 3 OF THE GAZETTE OF INDIA)

Government of India  
Ministry of finance  
(Department of Revenue)  
(Central Board of Direct Taxes)

New Delhi, the 14th November, 2017

## Notification

S.O. It is hereby notified for general information that the organization M/s International Crops Research Institute for the Semi-Arid Tropics ('ICRISAT') (PAN:- AAAJI0282L) has been approved by the Central Government for the purpose of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (said Act), read with Rules 5C and 5D of the Income-tax Rules, 1962 (said Rules), from Assessment year 2017-2018 onwards in the category of 'Scientific Research Association', subject to the following conditions, namely:-

- (i) The sole objective of the approved 'Scientific Research Association' 'ICRISAT' shall be to undertake scientific research;
- (ii) The approved organization shall carry out scientific research by itself;
- (iii) The approved organization shall maintain separate books of accounts for its activities and operations performed by it through grants received u/s. 35(1) (ii) of the Act. 'ICRISAT' in respect of the sums received by it for scientific research, reflect therein the amounts used for carrying out research, get such books audited by an accountant as defined in the explanation to sub-section (2) of section 288 of the said Act and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139 of the said Act;
- (iv) The approved organization shall maintain a separate statement of donations received and amounts applied for scientific research for ICRISAT' and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to above.

2. The Central Government shall withdraw the approval if the approval organization:

- (a) Fails to maintain separate books of accounts referred to in sub-paragraph (iii) of paragraph 1 or;
- (b) Fail to furnish its audit report referred to in sub-paragraph (iii) of paragraph 1 or;
- (c) Fail to furnish its statement of the donations received and sums applied for scientific research referred to in sub-paragraph (iv) of paragraph 1 or;
- (d) Ceases to carry on its research activities or its research activities are not found to be genuine; or
- (e) Ceases to conform to and comply with the provisions of clause (ii) of sub-section (1) of section 35 of the said Act read with rules 5C and 5D of the said rules.

Ankita Pandey  
Under Secretary of Government of India

Notification no. 96/2017  
(F. No. 203/33/2016/ITA-II)  
To,  
The Manager,  
Govt. of India Press  
Mayapuri, New Delhi

## CUSTOM UPDATES

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
Notification No. 85/2017-Customs

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 50/2017 Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, -

(a) in the Table, -

(i) after S. No. 557A and the entries relating thereto, the following shall be inserted, namely:

"557B	Any Chapter	All goods, vessels, ships [other than motor vehicles] imported under lease, by the importer for use after import	-	Nil	102";
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(ii) after S. No. 607 and the entries relating thereto, the following shall be inserted, namely:

"607A	9804	Lifesaving drugs/medicines for personal use, supplied free of cost by overseas supplier	Nil	Nil	104";
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(b) in the Annexure, after condition No. 103, the following conditions shall be inserted, namely: -

"104	<p>If the importer at the time of import-</p> <p>(a) the goods are imported by an individual for personal use;</p> <p>(b) it is certified in the Form below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case, that the goods are lifesaving drugs or medicines (Regarding description, quantity and technical specificity); and</p> <p>(c) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the personal purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the said purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification;</p>
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<p>FORM</p> <p>Certificate No..... of ..... (year)</p> <p>Certified that the ..... (name of the drug/medicine) being imported by .....(name of the patient) is a lifesaving drug/medicine and required in ..... (quantity) for treatment period .....(months) and exemption from the payment of IGST is recommended.</p> <p style="text-align: right;">Signature with date of Director General / Deputy Director General / Assistant Director General, Health Services, New Delhi or Director of Health Services or District Medical Officer/Civil Surgeon".</p>
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[F.No.354/320/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017 and last amended *vide* notification No.84/2017-Customs, dated the 08<sup>th</sup> November, 2017, published *vide* number G.S.R. 1376(E), dated the 08<sup>th</sup> November, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
Notification No.86 /2017 -Customs

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R .... (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) , when imported into India, from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act subject to the conditions as specified in Column (3) of the said Table:

For Table, please follow the below link

<http://www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs86-2017.pdf>

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

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

(Ruchi Bisht)  
Under Secretary to Government of India.

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF EXCISE AND CUSTOMS)  
**Notification No.108/2017 - Customs (N.T.)**

Dated the 14<sup>th</sup> November, 2017  
23 Kartika, 1939 (SAKA)

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise & Customs hereby makes the following amendments in the Notification of the Central Board of Excise and Customs No.107/2017-CUSTOMS (N.T.), dated 9<sup>th</sup> November, 2017, with effect from 15<sup>th</sup> November, 2017, namely:-

In the SCHEDULE-I of the said Notification for serial No.12 and the entries relating thereto, the following shall be substituted, namely

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Exported Goods)
12.	Qatari Riyal	18.50	17.45

[F.No. 468/01/2017-Cus.V]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Govt. of India  
TELE: 011-2309 5541

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

Government of India  
Ministry of Finance  
(Department of Revenue)  
**(Central Board of Excise and Customs)**

Notification No. 109/2017-CUSTOMS (N.T.)

New Delhi, 15<sup>th</sup> November, 2017  
24 Kartika, 1939 (SAKA)

S.O. ... (E).- In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise & Customs, being satisfied that it is necessary and expedient so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3<sup>rd</sup> August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3<sup>rd</sup> August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted namely:-

“TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	729
2	1511 90 10	RBD Palm Oil	762
3	1511 90 90	Others - Palm Oil	746
4	1511 10 00	Crude Palmolein	764
5	1511 90 20	RBD Palmolein	767
6	1511 90 90	Others - Palmolein	766
7	1507 10 00	Crude Soya bean Oil	862
8	7404 00 22	Brass Scrap (all grades)	3675
9	1207 91 00	Poppy seeds	2667

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$)
(1)	(2)	(3)	(4)
1	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 356 and 358 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	410 per 10 grams
2	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 357 and 359 of the Notification No. 50/2017-Customs dated 30.06.2017 is availed	546 per kilogram

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$ Per Metric Tonne)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	3965"

[F. No. 467/01/2017 -Cus-V]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Govt. of India

Note: - The principal notification was published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide Notification No. 36/2001-Customs (N.T.), dated the 3<sup>rd</sup> August, 2001, vide number S. O. 748 (E), dated the 3<sup>rd</sup> August, 2001 and was last amended vide Notification No. 101/2017-Customs (N.T.), dated the 31<sup>st</sup> October, 2017, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 3496(E), dated 31<sup>st</sup> October, 2017.

GOVERNMENT OF INDIA  
 MINISTRY OF FINANCE  
 (DEPARTMENT OF REVENUE)  
 (CENTRAL BOARD OF EXCISE AND CUSTOMS)

**Notification No.110/2017 -Customs (N.T.)**

New Delhi, dated the 16<sup>th</sup> November, 2017  
 25 Kartika 1939 (SAKA)

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Central Board of Excise and Customs No.103/2017-CUSTOMS (N.T.), dated 2nd November, 2017 except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or *vice versa*, shall, with effect from 17th November, 2017, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl.No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		(a)	(b)
(1)	(2)	(3)	
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	50.65	48.70
2.	Bahrain Dinar	179.15	167.45
3.	Canadian Dollar	52.00	50.40
4.	Chinese Yuan	10. 00	9.70
5.	Danish Kroner	10.55	10.15
6.	EURO	78.25	75.65
7.	Hong Kong Dollar	8.50	8.25
8.	Kuwait Dinar	223.50	209.20
9.	New Zealand Dollar	45.65	44.00
10.	Norwegian Kroner	8.05	7.80
11.	Pound Sterling	87.50	84.65
12.	Qatari Riyal	18. 45	17.45
13.	Saudi Arabian Riyal	18.00	16.85
14.	Singapore Dollar	48.95	47.45
15.	South African Rand	4.70	4.40

16.	Swedish Kroner	7.90	7.60
17.	Swiss Franc	67.20	65.00
18.	UAE Dirham	18.40	17.20
19.	US Dollar	66.20	64.50

SCHEDULE-II

Sl.No.	Foreign Currency	Rate of exchange of 100 units of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	58.85	56.85
2.	Kenya Shilling	65.20	60.90

[F.No. 468/01/2017-Cus.V]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Govt. of India  
TELE: 011-2309 5541

Circular No. 43 /2017-Customs

F. No. 401/243/2016-Cus-III  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

North Block New Delhi,

16<sup>th</sup> November, 2017

To

All Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Pr. Chief Commissioners /Chief Commissioners of Customs and Central Excise  
All Pr. Commissioners/Commissioners of Customs/Customs (Preventive)  
All Pr. Commissioners/Commissioners of Customs and Central Excise

Madam / Sir,

**Subject: Forwarding of samples for testing to the Outside Laboratories- reg.**

It has come to the notice of the Board that due to lack of testing facilities of certain goods in Revenue Laboratories, there is delay in clearance of the consignments of these goods due to avoidable movement of samples between Customs field formations and Revenue Laboratories.

2. In this regard, CRCL has shortlisted the items whose samples cannot be tested in their Laboratories at present and also identified the Laboratories functioning under the other Ministries/Departments/Organizations where such samples could be tested. The list of such items and corresponding testing Laboratories are annexed herewith.

3. The Revenue Laboratories are, presently, in the process of up-gradation. However, until Revenue Laboratories are upgraded, as a measure of trade facilitation, the Board has decided that field formations may directly forward samples of goods mentioned in column (3) of the Annexure I of this circular, to the laboratories mentioned in column (4) of the said Annexure or any other accredited laboratories empanelled by the concerned Commissionerate. The procedure for forwarding the samples to the laboratories shall be as follows:

a. Customs formations should follow the respective standard sampling technique prescribed by the concerned laboratory for the items under question. The Commissionerate should ascertain sampling requirement with the laboratory concerned before drawing samples from the consignment. The sampling requirements may clearly be specified on the website of the Commissionerate.

b. In cases of live consignments which cannot be cleared without getting the test reports due to its hazardous nature or for any other reason, the samples shall be forwarded to the concerned laboratory at the earliest. Further, the Commissionerates should develop a mechanism in consultation with the laboratories so as to get the test report expeditiously and preferably online.

c. In cases where the time taken by laboratory exceeds three days, the importer should invariably be given an option to warehouse goods under section 49 of the Customs Act.

d. Testing fee, if any, shall be paid by the importer or the exporter.

4. It is further clarified that aforementioned procedure shall not be applicable in cases where Partner Government Agencies themselves draw the sample.

5. In view of above, the Commissioners of Customs are requested to issue suitable Public Notice based on aforementioned guidelines, prescribing detailed procedures for empanelment of

laboratories, techniques for drawing & dispatching of samples, mechanism to receive online reports etc., for guidance of all concerned.

6. Difficulty faced, if any, may be brought to the notice of the Board.

Yours faithfully,

-Sd

B. Konthoujam  
Under Secretary (Cus III)



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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 87 /2017-Customs

New Delhi, the 17<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

- (i) against serial number 57, in column (4) against clauses (A), (B) and (C) of item II of column (3), for the entry "15%" the entry "30%" shall be substituted;
- (ii) against serial number 61, in column (4), for the entry "17.5%" the entry "30%" shall be substituted;
- (iii) against serial number 62, in column (4), for the entry "20%" the entry "35%" shall be substituted;
- (iv) against serial number 63, in column (2), for the entry "1508, 1509, 1510, 1512, 1513, 1514 or 1515" the entry "1508, 1509, 1510, 1512 (other than 1512 11 10), 1513, or 1515" shall be substituted;
- (v) against serial number 64, in column (2), for the entry "1508, 1509, 1510, 1512, 1513, 1514 or 1515" the entry "1508, 1509, 1510, 1512 (other than 1512 19 10), 1513, or 1515" shall be substituted;
- (vi) against serial number 65, in column (4), for the entry "25%" the entry "40%" shall be substituted;
- (vii) against serial number 70, in column (4), for the entry "12.5%" the entry "25%" shall be substituted;
- (viii) against serial number 71, in column (4), for the entry "20%" the entry "35%" shall be substituted;
- (ix) against serial number 73, in column (4), for the entry "12.5%" the entry "25%" shall be substituted;
- (x) against serial number 74, in column (4), for the entry "20%" the entry "35%" shall be substituted;

[F.No. 354/203/2012- TRU]

(Mohit Tewari)  
Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017 and last amended vide notification No.85/2017-Customs, dated the 14<sup>th</sup> November, 2017, published vide number G.S.R. 1403 (E), dated the 14<sup>th</sup> November, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 88/2017 – Customs

New Delhi, the 17<sup>th</sup> November, 2017

G.S.R. (E). - WHEREAS the Central Government on being satisfied that the import duty leviable on goods falling under heading 1201 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the said Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the said Customs Tariff Act, shall be amended in the following manner, namely:-

In the First Schedule to the said Customs Tariff Act, in Section II, in Chapter 12, against tariff items 1201 10 00 and 1201 90 00 for the entry in column (4), the entry "45%" shall be substituted.

[F.No.354/203/2012-TRU]

(Mohit Tewari)  
Under Secretary to the Government of India

## GST UPDATES

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 41/2017-Central Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9 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-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017, namely:-

For amended schedules, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-41-cgst-rate-english.pdf>

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

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 34/2017-Central Tax(Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1283 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

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

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28<sup>th</sup> June, 2017, namely:-

For amended schedules, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-42-cgst-rate-english.pdf>

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

(Mohit Tewari)  
Under Secretary to the Government of India

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

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 43/2017-Central Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 9 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), No.4/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676 (E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	5201	Raw cotton	Agriculturist	Any Registered person".
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2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

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

(Ruchi Bisht)  
Under Secretary to Government of India

Note: - The principal notification No.4/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 36/2017-Central Tax(Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1285 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 44/2017-Central Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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.5/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 677(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the following entries shall be substituted, namely: -

“6A	5608	Knotted netting of twine, cordage or rope; made up 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)”.

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

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

(Mohit Tewari)  
Under Secretary to the Government of India

Note: - The principal notification No.5/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 677(E), dated the 28<sup>th</sup> June, 2017 and last amended *vide* notification No. 29/2017-Central Tax(Rate) dated 22<sup>nd</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1191(E), dated the 22<sup>nd</sup> September, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
Notification No. 45/2017-Central Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) ( hereafter in this notification referred to as “the said Act”), the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the central tax leviable thereon under section 9 of the said Act, as in excess of the amount calculated at the rate of 2.5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

For Table, please follow below link

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-45-cgst-rate-english.pdf>

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 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 Maternity Home which renders medical, surgical or diagnostic treatment.

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

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

(Ruchi Bisht)  
Under Secretary to Government of India

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

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 46/2017-Central Tax (Rate)**

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, subsection (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(i) against serial number 3, in column (3), in item (vi), for the words "Services provided", the words "Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided" shall be substituted;

(ii) against serial number 7,-

(a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>"(i) 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 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. <i>Explanation.-</i> "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.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].";</p>

(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<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. <i>Explanation.-</i> “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.</p>	9	-”;

(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(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 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.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

‘(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 15<sup>th</sup> 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 15<sup>th</sup> September, 2017 as amended from time to time.’.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 11/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, vide number G.S.R. 690 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 31/2017-Central Tax (Rate) dated the 13<sup>th</sup> October, 2017 vide number G.S.R. 1273(E), dated the 13<sup>th</sup> October, 2017.

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

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No.47/2017- Central Tax (Rate)**

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 691(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“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.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	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	Nil	Nil”.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 12/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 691 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No.32/2017 – Central Tax (Rate) dated the 13<sup>th</sup> October, 2017 *vide* number G.S.R. 1274(E) dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 41/2017- Union territory Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

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 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-

For amended schedules, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-41-utgst-rate-english.pdf>

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

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.1/2017- Union territory Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017 and last amended by Notification No. 34/2017- Union territory Tax (Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1293 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
Notification No. 42/2017-Union territory Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, 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.2/2017-Union territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 711(E), dated the 28<sup>th</sup> June, 2017, namely:-

For amended schedules, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-42-utgst-rate-english.pdf>

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

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

(Mohit Tewari)  
Under Secretary to the Government of India

Note: - The principal notification No.2/2017- Union territory Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 711(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 35/2017- Union territory Tax (Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1294 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 43/2017-Union territory Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) 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.4/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 713 (E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	5201	Raw cotton	Agriculturist	Any registered person".
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2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

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

(Ruchi Bisht)  
Under Secretary to Government of India

Note: - The principal notification No.4/2017- Union territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 713(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 36/2017-Central Tax(Rate Union territory Tax (Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1295 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 44/2017-Union territory Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 21 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.5/2017-Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 714(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the following entries shall be substituted, namely: -

“6A	5608	Knotted netting of twine, cordage or rope; made up 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)”. .

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

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

(Mohit Tewari)  
Under Secretary to the Government of India

Note: - The principal notification No.5/2017- Union territory Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 714(E), dated the 28<sup>th</sup> June, 2017 and last amended vide notification No. 29/2017- Union territory Tax (Rate) dated 22<sup>nd</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1197(E), dated the 22<sup>nd</sup> September, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
Notification No. 45/2017-Union territory Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) ( hereafter in this notification referred to as “the said Act”), the Central Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the union territory tax leviable thereon under section 7 of the said Act, as in excess of the amount calculated at the rate of 2.5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

For stated Table, please follow the below link

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-45-utgst-rate-english.pdf>

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 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 Maternity Home which renders medical, surgical or diagnostic treatment.

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

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

(Ruchi Bisht)  
Under Secretary to Government of India

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

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 46/2017-Union Territory Tax (Rate)**

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 7, subsection (1) of section 8 and clause (iv) and clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with sub-section (5) of section 15 and subsection (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.11/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

(i) against serial number 3, in item (vi), in column (3), for the words "Services provided", the words "Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided" shall be substituted;

(ii) against serial number 7,-

(a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>"(i) 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 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. <i>Explanation.-</i> "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.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].";</p>

(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<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. <i>Explanation.-</i> “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.</p>	9	-”;

(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(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 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 Union territory 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.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

‘(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 15<sup>th</sup> 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 15<sup>th</sup> September, 2017 as amended from time to time.’.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 11/2017 – Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, vide number G.S.R. 702 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 31/2017- Union Territory Tax (Rate) dated the 13<sup>th</sup> October, 2017 vide number G.S.R. 1279(E), dated the 13<sup>th</sup> October, 2017.

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

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 47/2017- Union Territory Tax (Rate)**

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017- Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 703(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“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.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	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	Nil	Nil”.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Union Territory Tax (Rate), dated the 28<sup>th</sup> June, 2017, vide number G.S.R. 703 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No.32/2017 - Union Territory Tax (Rate) dated the 13<sup>th</sup> October, 2017 vide number G.S.R. 1280(E) dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 43/2017- Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

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), 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-Integrated Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017, namely:-In the said notification,-

For amended schedules, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-43-igst-rate-english.pdf>

2. This notification shall come into force on the 15<sup>th</sup> day of November 2017.

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

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28<sup>th</sup> 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 28<sup>th</sup> June, 2017 and last amended by Notification No. 35/2017-Integrated Tax(Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 1288 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
Notification No. 44/2017- Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28<sup>th</sup> June, 2017, namely:-

For amended schedules, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-44-igst-rate-english.pdf>

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

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

(Mohit Tewari)  
Under Secretary to the Government of India

Note: - The principal notification No.2/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 667(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 36/2017- Integrated Tax(Rate) dated the 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1289 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 45/2017- Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, 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.4/2017- 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. 669 (E), dated the 28th June, 2017, namely:-

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4A.	5201	Raw cotton	Agriculturist	Any registered person".
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2. This notification shall come into force with effect from the 15th day of November, 2017.

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

(Ruchi Bisht)

Under Secretary to Government of India

Note: - The principal notification No.4/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 37/2017- Integrated Tax (Rate) dated 13<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1290 (E), dated the 13<sup>th</sup> October, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 46/2017-Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 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.5/2017-Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 670(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the following entries shall be substituted, namely: -

“6A	5608	Knotted netting of twine, cordage or rope; made up 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)”.

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

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

(Mohit Tewari)  
Under Secretary to the Government of India

Note: - The principal notification No.5/2017-Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 670(E), dated the 28<sup>th</sup> June, 2017 and last amended vide notification No. 29/2017-Integrated Tax (Rate) dated 22<sup>nd</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1194(E), dated the 22<sup>nd</sup> September, 2017.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 47/2017-Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) ( hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in excess of the amount calculated at the rate of 5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

For stated Table, please follow the below link

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-47-igst-rate-english.pdf>

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 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 Maternity Home which renders medical, surgical or diagnostic treatment.

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

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

(Ruchi Bisht)

Under Secretary to Government of India

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

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 48/2017-Integrated Tax (Rate)**

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, subsection (1) of section 6 and clause (iii) and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

(i) against serial number 3, in item (vi), in column (3), for the words "Services provided", the words "Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided" shall be substituted;

(ii) against serial number 7,-

(a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(i) 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 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. <i>Explanation.-</i> "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.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].";

(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(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		

<p>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.</p> <p><i>Explanation.-</i> “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.</p>	18	-”;
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(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(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 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 integrated tax @ 5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

“(i) manufacture of handicraft goods.

*Explanation.* - The term “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15<sup>th</sup> 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 15<sup>th</sup> September, 2017 as amended from time to time.’.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 8/2017 - Integrated Tax(Rate), dated the 28<sup>th</sup> June, 2017, vide number G.S.R. 683 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No. 39/2017- Integrated Tax (Rate) dated the 13<sup>th</sup> October, 2017 vide number G.S.R. 1278(E), dated the 13<sup>th</sup> October, 2017.

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

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 49/2017- Integrated Tax (Rate)**

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, 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.9/2017- Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 12A, for the entry in column (3), the following entry shall be substituted namely: -

“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.”;

(b) the serial number 12B and the entries relating thereto, shall be omitted;

(c) after serial number 82 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“82A	Heading 9996	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	Nil	Nil”.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 2017.

[F. No.354/173/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, *vide* notification No. 9/2017 - Integrated Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 684 (E), dated the 28<sup>th</sup> June, 2017 and was last amended by notification No.42/2017 - Integrated Tax (Rate) dated the 27<sup>th</sup> October, 2017 *vide* number G.S.R. 1338(E) dated the 27<sup>th</sup> October, 2017.

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA,  
EXTRAORDINARY]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
Notification No. 50/2017-Integrated Tax (Rate)

New Delhi, the 14th November, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 30/2017-Integrated Tax (Rate), dated the 22 nd September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1198 (E), dated the 22 nd September, 2017, namely:-

In the said notification, in Table in column (4), for the brackets and words “[for distribution through dairy cooperatives]”, the brackets, words and figures “[for distribution through dairy cooperatives or companies registered under the Companies Act, 2013 (18 of 2013)]”, shall be substituted.

2. This notification shall come into force on the 15th day of November 2017.

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

(Mohit Tewari )

Under Secretary to the Government of India.

Note: - The principal notification No. 30/2017-Integrated Tax (Rate), dated the 22nd September, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1198 (E), dated the 22nd September, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)  
[Central Board of Excise and Customs]

Notification No. 55/2017 - Central Tax

New Delhi, the 15th November, 2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, -

(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

*“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27<sup>th</sup> October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27<sup>th</sup> October, 2017.”;*

(ii) in rule 54, in sub -rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

(iii) after rule 97, the following rule shall be inserted, namely:-

**“97A. Manual filing and processing.** - Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(iv) after rule 107, the following rule shall be inserted, namely:-

**“107A. Manual filing and processing.** - Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(v) after rule 109, the following rule shall be inserted, namely:-

**“109A. Appointment of Appellate Authority-** (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent, within six months from the date of communication of the said decision or order.”;

(vi) in rule 124, -

(a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.”;

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely: -

"Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.”;

(vii) after the “**FORM GST RFD-01**”, the following forms shall be inserted, namely:-

For Form, please follow the below link:

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-55-central-tax-english.pdf>

[F. No. 349/58/2017-GST (Pt)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. 51/2017-Central Tax, dated the 28<sup>th</sup> October, 2017, published vide number G.S.R 1344 (E), dated the 28<sup>th</sup> October, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 56/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R.....(E):- In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule (5) of rule 61 of the Central Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No. (1)	Month (2)	Last date for filing of return in FORM GSTR-3B (3)
1.	January, 2018	20 <sup>th</sup> February, 2018
2.	February, 2018	20 <sup>th</sup> March, 2018
3.	March, 2018	20 <sup>th</sup> April, 2018

**2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B:** Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

[F. No.349 /58/2017-GST (Pt)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]  
Government of India

**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 57/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R. (E):— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Sl No.</b>	<b>Quarter for which the details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing the details in FORM GSTR-1</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	July - September, 2017	31 <sup>st</sup> December, 2017
2	October - December, 2017	15 <sup>th</sup> February, 2018
3	January - March, 2018	30 <sup>th</sup> April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]  
Government of India

**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 58/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R. (E): – In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the Act) and in supersession of notification No. 30/2017 - Central Tax dated the 11th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1144 (E), dated the 11th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Sl No.</b>	<b>Months for which the details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing the details in FORM GSTR-1</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	July - October, 2017	31 <sup>st</sup> December, 2017
2	November, 2017	10 <sup>th</sup> January, 2018
3	December, 2017	10 <sup>th</sup> February, 2018
4	January, 2018	10 <sup>th</sup> March, 2018
5	February, 2018	10 <sup>th</sup> April, 2018
6	March, 2018	10 <sup>th</sup> May, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

[F. No. 349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**  
**Government of India**

**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 59/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R. (E):- In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 41/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1255(E), dated the 13<sup>th</sup> October, 2017, namely:-

In the said notification, for the words, figures and letters “the 15<sup>th</sup> day of November, 2017”, the words, figures and letters “the 24<sup>th</sup> day of December, 2017” shall be substituted.

[F. No. 349/58/2017-GST(Pt.)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.41/2017-Central Tax, dated the 13<sup>th</sup> October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1255 (E), dated the 13<sup>th</sup> October, 2017.

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]**  
**Government of India**

**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 60/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R. (E):- —In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the Central Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11<sup>th</sup> day of December, 2017.

[F. No. 349/58/2017-GST(Pt.)]

(Ruchi Bisht)  
Under Secretary to the Government of India

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]  
Government of India**

**Ministry of Finance  
(Department of Revenue)  
[Central Board of Excise and Customs]**

**Notification No. 61/2017 - Central Tax**

New Delhi, the 15<sup>th</sup> November, 2017

G.S.R. (E):— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 42/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1256 (E), dated the 13<sup>th</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Central Goods and Services Tax Rules, 2017, till the 15<sup>th</sup> day of December, 2017.

[F. No. 349/58/2017-GST (Pt.)]

(Ruchi Bisht)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]  
Government of India

Ministry of Finance  
(Department of Revenue)  
[Central Board of Excise and Customs]

Notification No. 62/2017 - Central Tax

New Delhi, the 15<sup>th</sup> November, 2017

G.S.R. (E): – In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 43/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1257 (E), dated the 13<sup>th</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31<sup>st</sup> day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

[F. No. 349/58/2017-GST (Pt.)]

(Ruchi Bisht)  
Under Secretary to the Government of India

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]  
Government of India**

**Ministry of Finance  
(Department of Revenue)  
[Central Board of Excise and Customs]**

**Notification No. 63/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R. (E):- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 53/2017-Central Tax, dated the 28<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28<sup>th</sup> October, 2017, namely:-

In the said notification, for the words, figures and letters “the 30<sup>th</sup> day of November, 2017”, the words, figures and letters “the 31<sup>st</sup> day of December, 2017” shall be substituted.

[F. No. 349/58/2017-GST (Pt)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note: - The principal notification No.53/2017-Central Tax, dated the 28<sup>th</sup> October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28<sup>th</sup> October, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 64/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R.....(E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[F. No. 349/58/2017-GST(Pt)]

(Dr.Sreeparvathy S.L.)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 65/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 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) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of “special category States” as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

[F. No.349/58/2017-GST(Pt)]

(Dr.Sreeparvathy S.L.)  
Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India**  
**Ministry of Finance**  
**(Department of Revenue)**  
**[Central Board of Excise and Customs]**

**Notification No. 66/2017 - Central Tax**

**New Delhi, the 15<sup>th</sup> November, 2017**

G.S.R. (E):— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of notification No. 40/2017-Central Tax, dated the 13<sup>th</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.1254(E), dated the 13<sup>th</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

[F. No. 349/58/2017-GST(Pt)]

(Dr.Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note: - The principal notification No.40/2017-Central Tax, dated the 13<sup>th</sup> October, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1254(E), dated the 13<sup>th</sup> October, 2017.

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

Government of India  
Ministry of Finance  
(Department of Revenue)  
[Central Board of Excise and Customs]

Notification No. 12/2017-Integrated Tax

New Delhi, the 15<sup>th</sup> November, 2017  
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G.S.R. (E). - In exercise of the powers conferred by sub section (14) of section 12 read with section 22 of the Integrated Goods and services Tax Act, 201 (13 of 2017), the Central Government hereby makes the following Rules to amend the Integrated Goods and Services Tax Rules, 2017, namely Integrated Goods and Services Tax Amendment rules, 2017.

For stated amended Rules, please follow the below link

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-12-igst-english.pdf>

[F. No. 137/20/2017-Service Tax]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India Extraordinary vide number G.S.R. -699 (E) dated 28<sup>th</sup> June, 2017.

Circular No. 16/16/2017-GST

**F. No. 354/173/2017-TRU**  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit  
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**North Block, New Delhi**  
**15<sup>th</sup> November 2017**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarifications regarding applicability of GST and availability of ITC in respect of certain services**

I am directed to issue clarification with regard to certain issues brought to the notice of Board as under:

S. No.	Issue	Comment
1.	Is GST applicable on warehousing of agricultural produce 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.?	<p>1. As per GST notification No. 11/2017-Central Tax (Rate), S.No. 24 and notification No. 12/2017-Central Tax (Rate), S.No. 54, dated 28th June 2017, the GST rate on loading, unloading packing, storage or warehousing of agricultural produce is Nil.</p> <p>2. 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"</p> <p>3. 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.</p> <p>4. 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.</p> <p>5. Similarly, processing of sugarcane into jaggery changes its essential characteristics. Thus, jaggery is also not an agricultural produce.</p> <p>6. 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</p>

		<p>gram, rajma etc. are covered in the definition of agricultural produce.</p> <p>7. In view of the above, it is hereby 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-CT(Rate) and 12/2017-CT(Rate) and corresponding notifications issued under IGST and UGST Acts and therefore the exemption from GST is not available to their loading, packing, warehousing etc. and that any clarification issued in the past to the contrary in the context of Service Tax or VAT/ Sales Tax is no more relevant.</p>
2.	Is GST leviable on inter-state transfer of aircraft engines, parts and accessories for use by their own airlines?	<p>1. 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.</p> <p>2. It is hereby clarified that credit of GST paid on aircraft engines, parts &amp; accessories will be available for discharging GST on inter-state supply of such aircraft engines, parts &amp; 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%.</p>
3.	Is GST leviable on General Insurance policies provided by a State Government to employees of the State government/ Police personnel, employees of Electricity Department or students of colleges/ private schools etc. (a) where premium is paid by State Government and (b) where premium is paid by employees, students etc.?	<p>It is hereby clarified that services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory are exempt from GST under Sl. No. 40 of notification No. 12/2017-Central Tax (Rate). 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- CT(R) which exempts Services by Central Government, State Government, Union territory or local authority to individuals.</p>

2. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Rachna  
Technical Officer (TRU)  
Email: rachna.irs@gov.in

Circular No. 17/17/2017 - GST

F. No. 349/169/2017-GST  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs  
GST Policy Wing

New Delhi, Dated the 15<sup>th</sup> November, 2017

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax (All)  
The Principal Director Generals / Director Generals (All)

Madam/Sir,

**Sub - Manual filing and processing of refund claims in respect of zero-rated supplies - reg.**

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, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the CGST Act') and for the purpose of ensuring uniformity, the following conditions and procedure are laid down for the manual filing and processing of the refund claims:

2.1 As per sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as 'the IGST Act') 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 Letter of Undertaking without payment of integrated tax and claim refund of unutilized input tax credit in relation to such zero rated supplies.

2.2 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.

2.3 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 (that is, except the cases covered in paragraph 2.2 above and para 2.4 below) is required to be filed in **FORM GST RFD-01A** (as notified in the CGST Rules vide notification No. 55/2017 - Central Tax dated 15.11.2017) 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 (as per the details in statement 2 or 4 of Annexure to **FORM GST RFD - 01**), within the time stipulated for filing of such refund under the CGST Act.

2.4 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.

2.5 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.

2.6 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 -

For stated Table, please follow the below link

<http://www.cbec.gov.in/resources//htdocs-cbec/gst/Circular%20No.%2017-GST.pdf>

(Upender Gupta)  
Commissioner (GST)

Circular No. 18/18/2017-GST

F. No. 354/320/2017-TRU-Pt. 1  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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**North Block, New Delhi**  
**16<sup>th</sup> November 2017**

To,

The Principal Chief Commissioners/Chief Commissioners/ Principal  
Commissioners/ Commissioners of Central Tax (All)/  
The Principal Director Generals/Director Generals (All)

Madam/Sir,

Subject: Clarification on refund of unutilized input tax credit of GST paid on input in respect of exporters of fabrics - regarding.

Doubts have been raised regarding the restrictions of refund of unutilized input tax credit of GST paid on input to manufacturer exporters of fabrics [falling under chapters 50 to 55 and 60 and heading 5608, 5801, 5806] under GST.

2.1 The Matter has been examined. In this context, subsection 3 of section 54 of the CGST Act, 2017 provides as under:

“(3) Subject to the provisions of sub section (10), a registered person may claim refund of any unutilized input tax credit at the end of any tax period:

Provided that no refund of unutilized input tax credit shall be allowed in cases other than-

- (i) zero rated supplies made without payment to tax;
- (ii) 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), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council.

2.2 Based on the recommendations of the GST Council, Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017 [as amended from time to time] has been issued under clause (ii) of the proviso to sub-section (3) of section 54 of the CGST Act, 2017 restricting refund of unutilized input tax credit of GST paid on input in respect of certain specified goods, including input tax credit of GST paid on inputs.

2.3 However, the aforesaid notification having been issued under clause (ii) of the proviso to sub section (3) of section 54 of the CGST Act, 2017, restriction on refund of unutilized input tax credit of GST paid on inputs will not be applicable to zero rated supplies, that is (a) exports of goods or services or both; or (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

2.4 Accordingly, as regards export of fabrics it is clarified that, subject to the provisions of sub-section (10) of the section 54 of the CGST Act, 2017, a manufacturer of such fabrics will be eligible for refund of unutilized input tax credit of GST paid on input [other than the input tax credit of GST paid on capital goods] in respect of fabrics manufactured and exported by him.

3. Difficulty, if any, in the implementation of this circular should be brought to the notice of the Board.

Yours faithfully

Rahil Gupta  
Technical Officer (TRU)

## DGFT UPDATES

Government of India  
Ministry of Commerce and Industry  
(Department of Commerce)  
Directorate General of Foreign Trade  
Udyog Bhawan, New Delhi 110 011

Policy Circular No. - 02

Dated the 14<sup>th</sup> November, 2017

To

All Regional Authorities  
All Commissioners of Customs

**Subject: Order of the High Court, Hyderabad in W.P: No 34771/2014 in in respect of item at EXIM Code 1005 Maize (Corn)**

The Notification No. 93 (RE-2013) dated 29.09.2014 has, *inter alia* revised the Import Policy for EXIM Code 1005- Maize (Corn) (1005 90 00- Other), removing the item from the "State Trading Enterprises" list to "free". The notification, however, has been challenged before the Hon'ble High Court of Andhra Pradesh and Telengana at Hyderabad in WP NO.34771 of 2014 and in pursuance of the prayer in WPMP no. 43494 of 2014, the Hon'ble High Court passed interim order dated 21.11.2014, maintaining status quo by both parties till 3.12.2014. On 3.12.2014 the Hon'ble High Court further extended the status quo for two more weeks i.e. till 17/12/2014.

2. Accordingly, in compliance with the aforementioned interim orders of the Hon'ble High Court of Andhra Pradesh & Telengana, effect of Notification No. 93 (RE-2013) dated 29.09.2014, in respect of the EXIM Code 1005- Maize (Corn) (1005 90 00 - other), was kept in abeyance until 17.12.2014.

3. Subsequently, in modification of the earlier orders, the Hon'ble court has *inter alia* directed, vide its order dated 31.12.2014, as under

*"... that the persons may be permitted to import the Maize(corn) subject to fulfillment of 'actual user condition' and on payment of customs duty prevailing, but not the TRO customs duty. The interim order dated 21. 11.2014 was modified to allow import of Maize by "Actual Users" paying the normal duty and not the TRO duty. Payment of customs duty and nature of import of Maize (corn), shall be subjected to further orders in writ petition. "*

4. Imports of Maize (corn) under Exim Code 1005 90 00 is accordingly governed, until further orders/ notice/circular in the matter.

5. This issues with the approval of DGFT.

(S.P. Roy)  
Joint Director General of Foreign Trade  
Tele.23062240  
e-mail: shyama.roy@nic.in



# BMC ADVISORS

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