



# BMC Advisors

Corporate Laws and Intellectual Property Rights Consultants



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# ***WEEKLY UPDATES***

***OCTOBER 9<sup>TH</sup>, 2017-OCTOBER 15<sup>TH</sup>, 2017***



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# MCA UPDATES

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

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
Notification

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R.\_\_\_\_\_ ( E ).- In exercise of the powers conferred by sub-section (1), (2), (3), (4), (8), (9), (10) and (11) of section 125, sub section (6) of section 124 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, namely :-

1. (1) These rules may be called the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Second Amendment Rules, 2017.

(2) They shall come into force from the 13<sup>th</sup> October, 2017.

2. In the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, (hereinafter referred to as the principle rules), in rule 6-

(I) In sub-rule (1),-

(a) for the second proviso, the following proviso shall be substituted, namely :-

“Provided further that in cases where the period of seven years provided under sub-section (5) of section 124 has been completed or being completed during the period from 7<sup>th</sup> September, 2016 to 31<sup>st</sup> October, 2017, the due date of transfer of such shares shall be deemed to be 31<sup>st</sup> October, 2017.”,

(b) after the second proviso, the following proviso shall be inserted, namely;-

“Provided further that transfer of shares by the companies to the Fund shall be deemed to be transmission of shares and the procedure to be followed for transmission of shares shall be followed by the companies while transferring the shares to the fund,”.

(II) In sub rule (3), for clause (d), the following clause shall be substituted, namely:-

(d) For the purposes of effecting the transfer shares held in physical form-

(i) the Company Secretary or the person authorised by the Board shall make an application, on behalf of the concerned shareholder, to the company, for the issue of a new share certificate;

(ii) on receipt of the application under clause (a), a new share certificate for each such shareholder shall be issued and it shall be stated on the face of the certificate that “Issued in lieu of share certificate No..... for the purpose of transfer to IEPF” and the same be recorded in the register maintained for the purpose;

(iii) Particulars of every share certificate shall be in Form No. SH-1 as specified in the Companies (Share Capital and Debentures) Rules, 2014;

(iv) after issue of a new share certificate, the company shall inform the depository by way of corporate action to convert the share certificates into DEMAT form and transfer in favour of the Authority.;

(III) after sub rule (12), the following sub-rules shall be inserted, namely :-

“(13) Any amount required to be credited by the companies to be Fund as provided under sub -rules (10) (11) and sub-rule (12) shall be remitted into the specified account of the IEPF Authority maintained in the Punjab National Bank.

(14) Authority shall furnish its report to the Central Government as and when non-compliance of the rules by companies came to its knowledge.”

3. In the principles rules, in rule 7-

(a) after sub-rule (2), the following sub-rule shall be inserted, namely:-

“(2A) Every company which has deposited the amount to the Fund shall nominate a Nodal Officer for the purpose of coordination with IEPF Authority and communicate the contact details of the Nodal Officer duly indicating his or her designation, postal address, telephone and mobile number and company authorized e-mail ID to the IEPF Authority, within fifteen days from the date of publication of these rules and the company shall display the name of Nodal Officer and his e-mail ID on its website.”;

(b) after sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that in case of non receipt of documents by the Authority after the expiry of ninety days from the date of filing of Form IEPF-5, the Authority may reject Form IEPF-5, after giving an opportunity to the claimant to furnish response within a period of thirty days.”;

(c) After sub-rule (7), the following proviso shall be inserted, namely:-

“Provided that in case of non receipt of rectified documents by the Authority after the expiry of ninety days from the date of such communication, the Authority may reject Form IEPF-5, after giving an opportunity to the claimant to furnish response within a period of thirty days.”.

[F.No. 05/17/2017-IEPF]

Amardeep Singh Bhatia, Joint Secretary

Note: The principal rules were published in the Gazette of India Extraordinary, Part II, Section 3, sub-section (i) vide number GSR 854 (E) dated the 5<sup>th</sup> September, 2016 and amended vide notification number G.S.R 178 (E) dated the 28<sup>th</sup> February, 2017.

# SEBI UPDATES

## CIRCULAR

CFD/CMD/CIR/P/2017/115

October 10, 2017

To

All Listed entities

All the Recognised Stock Exchanges

All Depositories

Dear Sir/Madam,

**Sub: Non-compliance with the Minimum Public Shareholding (MPS) requirements**

1. Regulation 38 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") mandates a listed entity to comply with the Minimum Public Shareholding ("MPS") requirements specified in rules 19(2) and 19A of the Securities Contracts (Regulation) Rules, 1957 in the manner as specified by the Board from time to time.
2. In terms of sub regulation (1) of regulation 97 of the Listing Regulations, recognized Stock Exchanges are mandated to monitor compliance by listed entities with the provisions of the Listing Regulations.
3. Sub regulations (1) and (2) of regulation 98 of Listing Regulations inter-alia specify the liability of a listed entity or any other person for contravention and action which can be taken by the respective recognized stock exchange and there vocation of such action, in the manner specified by the Board.
4. In order to maintain consistency and uniformity of approach in the enforcement of MPS norms mandated under regulation 38 of the Listing Regulations, the below mentioned procedure shall be followed by the recognised stock exchanges/depositories, as applicable, with respect to non-compliant listed entities, their promoters and directors:
  - 4.1 The recognized stock exchanges shall review compliance with MPS requirements based on shareholding pattern/ other filings made with them by the listed entities from time to time. Within 15 days from date of observation of non-compliance, the stock exchanges shall issue notices to such entities intimating all actions taken/ being taken as per this circular and advise the entities to ensure compliance.
  - 4.2 On observing non-compliance:
    - 4.2.1 The recognized stock exchange shall impose a fine of Rs. 5,000/- per day of non-compliance on the listed entity and such fine shall continue to be imposed till the date of compliance by such listed entity.
    - 4.2.2 The recognized stock exchange shall intimate the depositories to freeze the entire shareholding of the promoter and promoter group in such listed entity till the date of compliance by such entity. The above restriction shall not be an impediment for the entity for compliance with the minimum public shareholding norms through the methods specified/approved by SEBI.
    - 4.2.3 The promoters, promoter group and directors of the listed entity shall not hold any new position as director in any other listed entity till the date of compliance by such

entity. An intimation to this effect shall be provided to the listed entity by the recognized stock exchange and the listed entity shall subsequently intimate the same to its promoters, promoter group and directors.

4.3 In cases where the listed entity continues to be non-compliant for a period more than one year:

4.3.1. The recognized stock exchange shall impose an increased fine of Rs. 10,000/- per day of non-compliance on the listed entity and such fine shall continue to be imposed till the date of compliance by such listed entity.

4.3.2. The recognized stock exchange shall intimate the depositories to freeze all the securities held in the Demat account of the promoter and promoter group till the date of compliance by such entity. The above restriction shall not be an impediment for the entity with respect to compliance with the minimum public shareholding norms through the methods specified/approved by SEBI.

4.3.3. Direction as per clause 4.2.3 above shall continue till the date of compliance by such entity.

5. The recognized stock exchange may also consider compulsory delisting of the non-compliant listed entity in accordance with the provisions of the Securities Contracts (Regulation) Act, 1956, the Securities Contracts (Regulation) Rules, 1957 and the Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 as amended from time to time.
6. The recognized stock exchanges may keep in abeyance the action or withdraw the action in specific cases where specific exemption from compliance with MPS requirements under the Listing Regulations/ moratorium on enforcement proceedings has been provided under any Act, Court/Tribunal Orders etc.
7. In case it is observed that the listed entity has adopted a method for complying with MPS requirements which is not prescribed by SEBI under clauses (2) (i) to (vi) under SEBI circular No. CIR/CFD/CMD/14/2015 dated November 30, 2015 and approval for the same has not been obtained from SEBI under clause 2 (vii) of the said circular, the recognized stock exchanges shall refer such cases to SEBI.
8. With respect to the fines as stated above:
  - 8.1. The amount of fine realized as per the above structure shall be credited to the "*Investor Protection Fund*" of the concerned recognized stock exchange.
  - 8.2. If any non-compliant listed entity fails to pay the fine despite receipt of the notice as stated above, the recognized stock exchange may initiate appropriate action.
9. Upon intimation of compliance by the listed entity with the MPS requirements, the concerned recognized stock exchange shall, on being satisfied of such compliance:
  - 9.1. intimate the depositories to unfreeze the shares and other securities of the promoter and promoter group of the listed entity.
  - 9.2. intimate the listed entity that directions imposed in terms of clause 4.2.3 above shall not continue and the listed entity shall subsequently intimate the same to its promoters, promoter group and directors.



- 9.3. disseminate the information in its website regarding the compliance achieved by the listed entity.
10. The recognized stock exchanges shall periodically disclose on their website the following-
- 10.1 Names of non-compliant entities, amount of fine imposed, freezing of shares held by the promoters and promoter group and other actions taken against the entity;
- 10.2 Status of compliance including details regarding fine paid by the entity.
11. The recognized stock exchanges may, having regard to the interests of investors and the securities market, take appropriate action in line with the principles and procedures laid down in this Circular. Any deviation, therefore, should not dilute the spirit of the policy contained herein and may be made on reasonable grounds to be recorded in writing.
12. In order to ensure effective enforcement of the Listing Regulations, the depositories, on receipt of intimation from concerned recognized stock exchange shall freeze or unfreeze the shareholding of the promoter and promoter group in such entity and the other securities held by them, as applicable.
13. The actions specified in this Circular are without prejudice to the power of SEBI to take action under the securities laws for violation of the MPS requirements.
14. The Stock Exchanges are advised to bring the provisions of this Circular to the notice of listed entities and also to disseminate the same on its website.
15. This Circular shall come into force with immediate effect.
16. For entities which are non-compliant as on date of this circular:
- 16.1. The stock exchanges shall undertake such action as prescribed under clause 4.2 or clause 4.3 of this circular depending on the period of non-compliance by the entity. However, the fines, as applicable, shall be imposed prospectively from the date of this circular.
- 16.2. The provisions of this circular shall not apply to those entities where orders have already been passed by SEBI under provisions of Securities and Exchange Board of India Act, 1992/Securities Contracts (Regulation) Act, 1956 in relation to non-compliance with MPS requirements.
17. This Circular is issued under regulations 97, 98, 99 and 101 of Listing Regulations.
18. This Circular is available on SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in) under the categories "Issues and Listing" and "Legal".

Yours faithfully,  
**Pradeep Ramakrishnan**  
Deputy General Manager  
Forensic Accounting Cell &  
Compliance and Monitoring Division  
Corporation Finance Department  
Email: [pradeepr@sebi.gov.in](mailto:pradeepr@sebi.gov.in)

## RBI UPDATES

RBI/DPSS/2017-18/58

Master Direction DPSS.CO.PD.No.1164/02.14.006/2017-18

October 11, 2017

All Prepaid Payment Instrument Issuers, System Providers and System Participants

Dear Sir / Madam,

### **Master Direction on Issuance and Operation of Prepaid Payment Instruments**

Please refer to paragraph 16

([https://www.rbi.org.in/Scripts/BS\\_PressReleaseDisplay.aspx?prid=41855#P16](https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=41855#P16)) of Statement on Developmental and Regulatory Policies regarding issuance of Master Direction on Prepaid Payment Instruments (PPIs) announced in the Fourth Bi-monthly Monetary Policy Statement, 2017-18 ([https://www.rbi.org.in/Scripts/BS\\_PressReleaseDisplay.aspx?prid=41852](https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=41852)) by the Reserve Bank of India (RBI).

2. The RBI has issued a number of circulars from time to time on issuance and operation of PPIs. In the light of developments in the field, progress made by PPI Issuers, experience gained and with a view to foster innovation and competition, ensure safety and security, customer protection, etc., it was decided to review the instructions relating to the issuance and operation of PPIs and issue comprehensive Directions on the subject.

3. The draft Master Direction on PPIs was placed on the RBI website on March 20, 2017 for public feedback. The comments / views received from all stakeholders have been examined by the Reserve Bank in preparation of the final Directions.

4. The Master Direction, issued under Section 18 read with Section 10(2) of the Payment and Settlement Systems Act, 2007, replaces all circulars listed in Table-1 of Annex-1 (<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/58PPIS11102017A79E58CAEA28472A94596CFA79A1FA3F.PDF>) and partially replaces all circulars mentioned in Table-2 of Annex-1 (<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/58PPIS11102017A79E58CAEA28472A94596CFA79A1FA3F.PDF>) issued till date on the subject.

5. The Master Direction is effective from today. Existing PPI Issuers shall ensure compliance with the revised requirements on or before December 31, 2017, except where timelines have been specified in this Direction.

Yours faithfully,

(Nanda S. Dave)  
Chief General Manager-in-Charge

**For Full Master Direction on Issuance and Operation of Prepaid Payment Instruments please refer the given link:**

<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/58PPIS11102017A79E58CAEA28472A94596CFA79A1FA3F.PDF>

RBI/DCM/2017-18/59  
Master Direction DCM(CC) No.G - 2/03.35.01/2017-18

October 12, 2017

1. The Chairman & Managing Director / Chief Executive Officer  
(All Banks having Currency Chests)
2. The Director of Treasuries  
(State Governments)

Dear Sir/Madam

**Master Direction on Levy of Penal Interest for Delayed Reporting/Wrong Reporting/Non-Reporting of Currency Chest Transactions and Inclusion of Ineligible Amounts in Currency Chest Balances**

In terms of the Preamble, under Section 45 of the RBI Act, 1934 and 35 A of the Banking Regulation Act, 1949, the Bank issues guidelines / instructions for realising the objectives of our Clean Note Policy. With a view to sustain these efforts and ensure discipline among the banks on timely and accurate reporting of currency chest transactions, we have issued instructions on the subject.

2. The Master Direction (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11148&Mode=0#MD>) enclosed incorporates updated guidelines / circulars on the subject. The Direction will be updated from time to time as and when fresh instructions are issued.

3. This Master Direction has been placed on RBI website at [www.rbi.org.in](http://www.rbi.org.in).

Yours faithfully,

(P. Vijaya Kumar)  
Chief General Manager

Encl: As above

RBI/2017-18/74  
DGBA.GBD.954/15.02.005/2017-18

October 12, 2017

The Chairman/Chief Executive Officer  
Agency Banks handling Public Provident Fund, Kisan Vikas Patra- 2014,  
Sukanya Samriddhi Account, Senior Citizen Savings Scheme-2004

Dear Sir

**Interest rates for Small Savings Schemes**

Please refer to our circular DGBA.GBD.69/15.02.005/2017-18 dated July 13, 2017 (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11051&Mode=0>) on the above subject. The Government of India, had vide their Office Memorandum (OM) No.F.No.01/04/2016-NS dated September 29, 2017 has stated that the interest rates on small savings schemes for the third quarter of financial year 2017-18 starting 1st October, 2017 shall remain unchanged from those notified for the second quarter of FY 2017-18 (copy enclosed) ([https://rbidocs.rbi.org.in/rdocs/content/pdfs/OMOEN13072017\\_AN1.pdf](https://rbidocs.rbi.org.in/rdocs/content/pdfs/OMOEN13072017_AN1.pdf)).

2. The contents of this circular may be brought to the notice of the branches of your bank operating Government Small Saving Schemes for necessary action. These should also be displayed on the notice boards of your branches for information of the subscribers to these Schemes.

Yours faithfully,

(Harsha Vardhan)  
Manager

Encl : as above

RBI/2017-18/75  
A.P. (DIR Series) Circular No. 08

October 12, 2017

To  
All Authorized Dealer Category - I Banks  
Madam / Sir,

**Risk Management and Inter-Bank Dealings – Facilities for Hedging Trade Exposures invoiced in Indian Rupees**

Attention of Authorized Dealers Category - I (AD Category - I) banks is invited to the Foreign Exchange Management (Foreign Exchange Derivative Contracts) Regulations, 2000 dated May 3, 2000 (Notification No. FEMA. 25/RB-2000 dated May 3, 2000) (<https://rbi.org.in/Scripts/NotificationUser.aspx?Id=179&Mode=0>) and Master Directions on Risk Management and Inter-Bank Dealings dated July 5, 2016 (<https://rbi.org.in/Scripts/NotificationUser.aspx?Id=10485&Mode=0>) as amended from time to time.

2. In terms of para 6 under Section II (Facilities for Persons Residents outside India) of the aforementioned master direction, non-residents are permitted to hedge the currency risk arising out of INR invoiced exports from and imports to India with AD Category I banks in India. On a review of this facility, it has been decided to permit the central treasury (of the group and being a group entity) of such non-residents to undertake hedges for and behalf of such non-residents with AD Category I banks in India as per the existing Model I (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11144&Mode=0#M1>) and Model II (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11144&Mode=0#M2>). The revised operational guidelines, terms and conditions are placed at Annex (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11144&Mode=0#AN1>) to this circular.

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

Yours faithfully,

(T Rabi Sankar)  
Chief General Manager

RBI/2017-18/76  
DCM (CC) No.G-3/03.44.01/2017-18

October 12, 2017

The Chairman & Managing Director  
Chief Executive Officers  
All Banks

**Master Circular –Scheme of Penalties for bank branches based on performance in rendering customer service to the members of public**

Please refer to the Circular DCM (CC) No.G-3/03.44.01/2016-17 (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=10518&Mode=0>) dated July 20, 2016 on the scheme of penalties.

2. A revised and updated version on the subject is annexed (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11147&Mode=0#A> ) for information and necessary action.

3. This Master Circular is available on our website [www.rbi.org.in](http://www.rbi.org.in) .

Yours faithfully,

(P. Vijaya Kumar)  
Chief General Manager

Encl : As above

RBI/2017-18/77  
A.P. (DIR Series) Circular No. 09

October 12, 2017

To

All Category - I Authorised Dealer Banks

Madam / Sir,

**Exim Bank's Government of India supported Line of Credit of USD 318 million to the Government of Sri Lanka**

Export-Import Bank of India (Exim Bank) has entered into an Agreement on June 06, 2017 with the Government of Sri Lanka for making available to the latter, a Government of India supported Line of Credit (LoC) of USD 318 million (USD Three hundred and eighteen million only) for the purpose of financing (i) Procurement of rolling Stock for Sri Lanka Railway USD 177 million (USD One hundred seventy seven million only) (ii) Upgrading railway track from Moho-Anuradhapura-Omanthai or any other sector USD 136 million (USD One hundred thirty six million only) and (iii) Utilization of the balance amount in Sri Lanka as may be agreed between the borrower and Government of India. The credit is available for financing export of eligible goods and services from India for the purpose of financing rolling stock and upgrading railway track in terms of the Agreement and those 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 August 22, 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/2017-18/78

A.P. (DIR Series) Circular No. 10

October 12, 2017

To  
All Category - I Authorised Dealer Banks

Madam / Sir,

**Exim Bank's Government of India supported Line of Credit of USD 1 billion to the Government of Mongolia**

Export-Import Bank of India (Exim Bank) has entered into an Agreement on April 28, 2016 with the Government of Mongolia for making available to the latter, a Government of India supported Line of Credit (LoC) of USD 1 billion (USD One billion only) for the purpose of development of railways and related infrastructure projects in Mongolia as may be agreed between the borrower and Government of India. The credit is available for financing export of eligible goods and services from India for the purpose of financing development of railways and related infrastructure projects in terms of the Agreement and those 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 August 25, 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



# CUSTOM UPDATES

**Instruction No.15/2017-Customs**

F. No. 450/119/2017-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Custom)  
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New Delhi, Dated the 9<sup>th</sup> October, 2017

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs and Central Excise,  
All Directors General,  
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive),  
All Principal Commissioners /Commissioners of Customs and Central Excise.

Sir/Madam,

**Sub: Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017**

As you are aware, Rule 96 of the CGST Rules 2017 deals with refund of Integrated Tax paid on goods exported out of India. It provides that the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India once export general manifest (EGM) and valid return in Form GSTR-3 or Form GSTR-3B, as the case may be has been filed. Once these conditions are met, the customs System shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars and as intimated to the Customs authorities.

2. The Committee on Exports setup by the GST Council has recommended that IGST refunds for exports made in July 2017 must start by 10.10.2017. This recommendation has been endorsed by GST Council in its meeting on 06-10-2017. Necessary background work is being done by the Directorate General of Systems, GSTN and Controller General of Accounts (PFMS). In order to ensure that refunds start smoothly, following guidelines are issued for the file formation-

**Export General Manifest**

3. Filing of correct EGM is a must for treating shipping bill of exports as a refund claim. Communication must ensure that the concerned airlines/shipping lines/carriers file EGM/Export report within prescribed time. Cases which remain in EGM error due to any reason should be followed up to ensure that records are uploaded at the gateway port, Especially for ICDs. Exporters may be advised that they should follow up with their carriers to ensure that correct EGM/export reports are filed in a timely manner.

**Details of export supplies in Table 6A of GSTR-1**

4. The details of zero rated supplies declared in Table 6A of return in Form GSTR-1 are matched electronically with the corresponding details available in Customs Systems as per details provided in shipping bills/ bill of export. Thus exporters must file GSTR-1 very carefully to ensure that all

relevant details match. For their convenience, the details available in the Customs system have been made available for viewing in their ICEGATE login.

4.1 Exporters who have not filed their GSTR-1 for month of July 2017 may be advised to do so immediately.

4.2 For month of August 2017 and subsequent months, facility of filing GSTR-1 has not been made available by GSTN at present. In order to facilitate processing of refunds, GSTN is making available a separate utility for filing details in Table 6A of GSTR-1 on the GSTN Web portal. Exporters may be advised to submit the requisite details once GSTN develops the utility.

#### **Valid return in Form GSTR-3 Form GSTR-3B**

5. Filing of Valid return in GSTR-3 or GSTR-3B is another pre-condition for considering shipping bill/Bill of export as claim for refund. Exporters may be advised that they must file these returns expeditiously without waiting for the last date, to ensure that their refund is processed in a timely manner.

#### **Bank account details**

6. As per Rule 96 of CGST Rules 2017, the refund is to be credited in the bank account of the applicant mentioned in his registration particulars. As a practice, exporters have been declaring details of bank account to Customs for the purpose of drawback etc. There is a possibility that bank account details available with Customs do not match with those declared in the GST registration form. In order to ensure smooth processing and payment of refund of IGST paid on exported goods, it has been decided that said refund amount shall be credited to the bank account of the exporters registered with Customs even if it is different from the bank account of the applicant mentioned in his registration particulars. However, exporters may be advised to either change the bank account declared to Customs to align it with their GST registration particulars or add the account declared with Customs in their GST registration details.

6.1 Further, as the refund payment are being routed through the PFMS portal, the bank account details need to be verified and validated by PFMS. The status of validation of bank account with PFMS is available in ICES. Exporters may be advised that if the account has not been validated by PFMS, they must get their details corrected in the Customs system so that their bank account gets validated by PFMS. Exporters are also advised not to change their bank account details frequently to avoid delay in refund payment.

#### **Processing of refund claims**

7. Proper officer of each jurisdiction shall generate a payment scroll of eligible IGST refunds in the same manner as RoSL scrolls are generated. The scroll shall be transmitted electronically to PFMS system for onward payment into their bank account. Unlike RoSL where paper scrolls are to be sent by field formations, in this case, electronic verification will be done centrally by a DDO appointed in this regard. Detailed EDI procedure for processing of claims and generation of refund scrolls is being circulated by Directorate of systems, CBEC. DG-Systems is also laying down the procedure for payment and accounting in consultation with Pr. CCA CBEC and CGA of India. Proper officers may be designated in each Commissionerate, who should be in readiness to start generating refund scrolls from 10.10.2017 onwards.

#### **Handling of cases under Rule 96(4)(a)**

8. Sub rule 4a of aforesaid Rule 96 provides that refund is to be withheld if a request has been received from the jurisdictional Commissioner of central tax, State tax or Union territory tax to

withhold the payment of refund in accordance with the provisions of sub-section (10) or sub-section (11) of section 54. In such cases, the proper officer of integrated tax at the Customs station has to intimate withholding of refund to the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, as the case may be, and a copy of such intimation has to be transmitted to the common portal.

8.1 The Commissioners should put in place a mechanism for keeping record of such intimations received from jurisdictional Commissioner of central tax, State tax or union territory tax and ensuring that refunds are not processed and sanctioned in such cases. Necessary communication to the applicant and the jurisdictional Commissioner of central tax, State tax or Union territory tax, in respect of claims withheld should be promptly sent. Mechanism to communicate the same to Common portal is being worked out and shall be communicated separately.

#### **Exports in violation of the provisions of the Customs Act, 1962**

9. In case where proper officer determines that the goods were exported in violation of the provisions of the Customs Act, 1962, IGST refund has to be withheld in terms sub rule 94(4)(b) of aforesaid Rule 96. Accordingly, necessary action in such cases to ensure that IGST refund is withheld should be taken.

10. Guidelines and procedure for filing and processing of refunds of IGST paid on export goods for exports made under manual (non-EDI) shipping bills shall be communicated separately.

11. Suitable trade notices and standing orders should be issued for guidance of trade and officers respectively. Difficulties, if any, may be brought to the notice of the Board.

Yours faithfully,

(Maninder Kumar)  
OSD(Cus-IV)

**Instruction No.16/2017-Customs**

F. No. 450/119/2017-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise & Custom)

\*\*\*\*\*

New Delhi, Dated the 9<sup>th</sup> October, 2017

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs and Central Excise,  
All Directors General,  
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive),  
All Principal Commissioners /Commissioners of Customs and Central Excise.

Sir/Madam,

**Sub: Refund of IGST paid on export of goods under Rule 96 of CGST Rules 2017 regarding.**

Your attention is invited to Instruction No. 15/2017-Customs dated 09.10.2017 on the aforementioned subject. In this regard a letter has been received from Chief Controller of Account (copy enclosed) wherein they have expressed their inability to initiate the process of disbursement of IGST refund through PFMS portal from 10.10.2017 due to ongoing migration of existing hardware & software infrastructure of PFMS.

2. In the given circumstances, Chief Controller of Account has proposed to use the existing tax refund payment system for refund payment of IGST on exports. In the existing system the concerned departmental officer (Assistant Commissioner/Deputy Commissioner of the Customs Commissionerate) issues a single cheque to the bank along with a list of exporters containing details of their bank accounts, amount of refund etc. Against the single cheque of consolidate amount of refund, the authorized bank credits the bank account of the exporters mentioned in the list through ECS/NEFT/RTGS. The Cheque books for this purpose are provided by the field PAOs to the department officers.

3. In view of above it is directed to use the existing system to make immediate payment of refund of IGST on Exports w.e.f. 10<sup>th</sup> October 2017 till 14<sup>th</sup> October 2017. The payment through PFMS portal would be started from 16<sup>th</sup> October 2017. The cheque books presently being used for refund payments may also be used for refund of IGST on exports by the Departmental Officers. In case of requirement of additional cheque books by the Customs formations, the same may be provided by the concerned PAO.

4. This issues with the approval of Members(Customs).

Enclosers: As above

Yours faithfully,

(Maninder Kumar)

OSD (Cus-IV)

F. No. Pr. CCA/CBEC/GST-IT/IGST-Refunds/2017-18/689  
Office of Principal Chief Controller of Accounts,  
Central Board of Excise and Customs  
AGCR Building, I.P. Estate, New Delhi.

To

October 9, 2017.

The Member (Customs)  
CBEC

Sub: Refund of GST on exports

Sir

This is with reference to the plan of refund of IGST on exports for the month of July 2017 to be started from 10<sup>th</sup> October 2017. As per the decision taken earlier, the refund to exporters is to be disbursed through PFMS portal through e- PAO (GST Refunds). However due to ongoing migration of existing hardware and software infrastructure of PFMS. The required development and testing of electronic refund payment file will not be possible to be done by 10<sup>th</sup> October 2017. In this regard, a detailed Note has been sent by the Controller General of Accounts to Finance Secretary on 5<sup>th</sup> October 2017 (Copy enclosed).

2. In this given circumstances, it is proposed to use the existing tax refund payment system for refund payment of IGST on exports. In this existing system the concerned departmental officer (Assistant Commissioner/Deputy Commissioner of the Customs Commissionerate) issues a single cheque to the bank alongwith a list of exporters containing details of their bank accounts, amount amount of refund etc. Against the single cheque of consolidate amount of refund, the authorized bank credits the bank account of the exporters mentioned in the list through ECS/NEFT/RTGS. The Cheque books for this purpose are provided by the field PAOs to the department officers.

3. It is therefore proposed to use the existing system to make immediate payment of refund of IGST on Exports w.e.f. 10<sup>th</sup> October 2017 till 14<sup>th</sup> October 2017. The payment through PFMS portal would be started from 16<sup>th</sup> October 2017. The cheque books presently being used for refund payments may also be used for refund of IGST on exports by the Departmental Officers. In case of requirement of additional cheque books by the Customs formations, the same may be provided by the concerned PAO. This issue with the approval of Pr. CCA.

Your Sincerely

Manoj Sethi  
Chief Controller of Accounts.

Circular No. 40/2017-Customs

F. No. 450/148/2015-Cus-IV  
Government of India  
Ministry of Finance, Department of Revenue  
(Central Board of Excise and Customs)

Dated: the 13<sup>th</sup> October, 2017

To  
Chief Commissioners of Customs, New Delhi  
Chief Commissioners of Customs, Chennai

Sir,

**Subject: Pilot Implementation of Paperless Processing under SWIFT-Uploading of supporting documents-reg.**

Kind reference is invited to para 8 of Board's Circular No. 10/2016 dated 15<sup>th</sup> March, 2016 wherein, it was stated that CBEC was in the process of procuring IT infrastructure to capture digitally signed copies of the supporting documents. Under project "Saksham", CBEC has upgraded its IT infrastructure, which would inter alia be used for the introduction of paperless processing under Single Window Interface for Facilitation of Trade (SWIFT). With the objective of reducing physical interface between Customs/ regulatory agencies and the trade and to increase the speed of clearance, it is proposed to introduce a facility to upload digitally signed supporting documents on a pilot basis to be launched shortly at Air Cargo complex, New Delhi and Chennai House. The pilot will cover all types of imports under ICES. After the completion of the pilot, the facility will be extended to all ICES locations.

2. Under CBEC Circular No. 10/2015 dated March 31, 2015, and Circular 26/2015 dated November 23, 2015, Bills of Entry are required to be submitted by authorised persons on ICEGATE after affixing their digital signatures. Now, under this pilot, the authorised persons Customs Brokers/ Importers) would also be required to submit all supporting documents online on ICEGATE after affixing digital signatures. Commissioners of Customs at Air Cargo Complex, New Delhi and Chennai Customs House will issue Public Notices that for a specified appraising group, all supporting documents may be uploaded on ICEGATE for Bills of Entry filed through ICEGATE for that appraising group. The facility to upload supporting documents on ICEGATE would be opened on October 20, 2017. On a voluntary basis, members of the trade may use this facility to upload the supporting documents concerning bills of entry that may be filed on or after October 20, 2017. After 15 days of the launch of the facility, a review will be carried out, and thereafter, it will be introduced as a mandatory requirement. For this pilot, the following procedure will apply:

#### **Uploading supporting documents**

3. For uploading supporting documents on ICEGATE, the authorised persons must open ICEGATE URL <http://www.icegate.gov.in/>, Click on Login/ Signup button for login into ICEGATE by using his/ her access credentials and then Click on e-SANCHIT link provided in left vertical menu to redirect on e-SANCHIT. The step-by-step procedure for upload of supporting documents is also provided on the ICEGATE website. While preparing a job for submission on ICEGATE in their respective Remote EDI Systems (RES), the authorised persons must ensure that they have uploaded all the necessary supporting documents. A facility has also been provided on ICEGATE to the authorized persons to access and view the documents uploaded by them.

4. In case the authorised person seeks to provide a document after the generation of the Bill of Entry number, he/she may first upload the document on ICEGATE, obtain a unique ID Image Reference number (IRN) for the document and link that document with the corresponding Bill of Entry by submitting an amendment at the Service Centre. This procedure will also apply when the authorized person submits a document in response to a query raised by Customs for a Bill of Entry.

#### Assessment & Document Verification

5. Once a Bill of Entry has been filed, Customs officers will be able to access the uploaded electronic versions of supporting documents while viewing or assessing the Bill of Entry on ICES. During assessment, ICES provides for a query to be raised in order to call for additional documents or information. In response to a query, supporting documents can also be uploaded online by following the procedure described in para 4 above. All documents required for the purposes of assessment would be viewed online. In due course, the facility to view supporting documents will also be extended to officers of the Participating Government Agencies (PGAs).

6. Post Clearance Compliance Verification (PCCV) will be carried out online based on the electronic versions of supporting documents instead of hardcopy dockets of the Bills of Entry.

#### Goods Registration, Examination & Clearance

7. After filing of the Bill of Entry, the authorised person (e.g. importer/ Custom Broker) may with his self-assessed copy of the Bill of Entry, approach the designated place for goods registration, document verification and clearance. In case goods are to be examined, the officer examining goods may record the results of inspection/ examination online on ICES.

8. Some types of supporting documents are required to be presented in original (as specified in the respective notifications) for verification of seal/ signature etc. for defacement and for the debit of quantities/ value. Trade should present hardcopy at the time of the registration of goods or at a place specified by the Commissioner of Customs. It may however be noted that all supporting documents shall be uploaded digitally, including those documents that must be presented in hardcopy. For supporting documents, where a debit of quantity/ value is required to be made on hardcopy, for every subsequent Bill of Entry filed for import, the latest debit sheet shall be uploaded. The authorised person filing the Bill of Entry should pay attention while linking supporting documents with Bill of Entry and should ensure that the correct unique reference number (IRNs) are mentioned in the Bills of Entry.

#### **Manifest Closure**

9. With the submission of supporting documents online, the manifest closure department of the Custom House will not receive hardcopies of dockets. Officers shall rely on the electronic records maintained on ICES to carry out activities in relation to manifest closure.

#### **Other features to be pilot-tested**

10. In consultation with the stakeholders, in the course of the pilot, the following features will taken-up for pilot-testing:

- (a) Upload of supporting documents for Bill of Entry is filed through the Service Centers.
- (b) On a test-basis, handheld devices would be used by Examining Officers and Shed Superintendents to record inspection/ examination reports on the spot.
- (c) Presently, electronic copies of Out of Charge orders and assessed copies of Bills of Entry are delivered online to the Custodians and authorised persons. In the course of the pilot, digital signatures will be applied on these messages and not copies of Bills of Entry.

11. The Bill of Entry (Electronic Integrated Declaration) Regulation, 2011, was placed on the CBEC website since August 4, 2017 for public feedback, Based on the feedback, the Regulations are being finalized. This updated draft Regulations provide for the authorised person to submit digitally signed electronic integrated declarations (Bill of Entry) and supporting documents and dispenses with the need for trade to submit the corresponding hardcopies. The draft Regulations also provide that the authorised person shall retain, for a period of 5 years from the date of acceptance of the Bill of Entry, all supporting documents in original, which were used or relied upon by him in submitting the electronic integrated declaration, and shall produce them before Customs or other Government

agencies in connection with any action or proceedings under the Customs Act 1962 or any other law for the time being in force.

12. Chief Commissioners of Customs Delhi and Chennai are requested to kindly issue public notices. To facilitate smooth roll out of pilot, feedback and queries may be addressed by email to [gaurav.dhanda@icegate.gov.in](mailto:gaurav.dhanda@icegate.gov.in) and [nsm.ices@icegate.gov.in](mailto:nsm.ices@icegate.gov.in). References in hardcopy may be sent to Commissioner (Single Window), HUDCO Vishala Building, B - Wing, Bhikhaji Cama Place, R.K Puram, New Delhi-110066.

Yours faithfully,

(Maninder Kumar)  
OSD (Cus IV)



[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. 77/2017-Customs

New Delhi, the 13<sup>TH</sup> October 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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 50/2017- Customs, dated the 30th 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 serial number 212 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"212A	30	Medicines/ drugs/ vaccines supplied free by United Nations International Children's Emergency Fund (UNICEF), Red Cross or an International Organisation subject to specified conditions. <i>Explanation:</i> For the purpose of this notification, - "International Organisation means an International Organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply.	Nil	Nil	103";
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(ii) after serial number 359 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"359A	71	Import of gold by specified banks and specified Public Sector Units (as per List 34).	-	Nil	-";
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(iii) after S. No. 557 and the entries relating thereto, the following shall be inserted, namely: -

"557A	89	Rigs and ancillary items imported for oil or gas exploration and production taken on lease by the importer for use after import.	-	Nil	102";
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(iv) after S. No. 608 and the entries relating thereto, the following shall be inserted, namely: -

"608A	9804	<i>Bonafide</i> gifts imported by post or air upto <i>CIF</i> value limit of 5000 rupees and exempted from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992)	Nil	Nil	-"
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(b) in the Annexure,

(i) after condition No. 102, the following condition shall be inserted, namely: -

Condition No.	Condition
"103	<p>If the importer at the time of import-</p> <p>(1) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Health and Family Welfare, Government of India, to the effect that the imported medicines or drugs or vaccines (in respect of description, quantity and technical specifications) are supplied by United Nations International Children's Emergency Fund (UNICEF), Red Cross or an international organisation and are required for Central Government/State Government sponsored immunisation programmes; and</p> <p>(2) 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 above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above 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>

(ii) after List 33 and the entries relating thereto, the following list and entries shall be inserted namely:-

"List 34 (See S. No. 359A of the Table)

1. Allahabad Bank
2. Axis Bank
3. Bank of Baroda
4. Bank of India
5. Bank of Nova Scotia
6. Canara Bank
7. Corporation Bank
8. Andhra Bank
9. The Federal Bank Ltd
10. HDFC Bank
11. ICICI Bank
12. Indian Bank
13. IndusInd Bank Ltd
14. Indian Overseas Bank
15. Kotak Mahindra Bank
16. Oriental Bank of Commerce
17. Punjab National Bank
18. State Bank of India
19. Syndicate Bank
20. Union Bank of India
21. Bank of Maharashtra
22. Central Bank of India
23. City Union Bank Ltd
24. Dhan laxmi Bank
25. ING Vysya Bank
26. Karur Vysya Bank
27. Punjab and Sind Bank
28. South Indian Bank
29. Standard Chartered Bank

30. State Bank of Bikaner and Jaipur
31. State Bank of Hyderabad
32. State Bank of Mysore
33. State Bank of Patiala
34. State Bank of Travancore
35. Yes Bank
36. Dena Bank
37. Metals and Minerals Trading Corporation of India (MMTC)
38. The Handicraft and Handlooms Exports Corporation of India Ltd
39. PEC Limited
40. The State Trading Corporation of India Ltd
41. MSTC Ltd"

[F. No. 354/119/2017-TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 785(E), dated the 30th June, 2017 and last amended *vide* notification No. 76/2017-Customs, dated the 15th September, 2017, published *vide* number G.S.R. 1181 (E), dated the 15th September, 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  
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

**Notification No. 78 /2017-Customs**

New Delhi, the 13 October, 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 in the Ministry of Finance (Department of Revenue) No. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 274 (E), dated the 31st March, 2003, namely:-

2. In the said notification, for the words, brackets and figures “from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-”,

the following shall be substituted, namely:-

“from -

(A) the whole of the duty of customs leviable thereon under the First-Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act; and

(B) the integrated tax and compensation cess leviable thereon under sub-sections (7) and (9), respectively of section 3 of the said Customs Tariff Act:

Provided that nothing contained in clause (B) above shall apply on or after the 1st day of April, 2018, subject to the following conditions, namely:-”.

[F.No.DGEP/SEZ/09/2017(Pt.2)]

(Anand Kumar Jha)  
Under Secretary to the Government of India

Note:- The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 274 (E), dated the 31st March, 2003 and last amended by notification No. 59/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 736 (E), dated the 30th June, 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. 79/2017 - Customs

New Delhi, the 13th October, 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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

**Table**

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	16/2015-Customs, dated the 1st April, 2015 [ <i>vide</i> number G.S.R. 252(E), dated the 1st April, 2015]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, after clause (ii), the following shall be inserted, namely:-</p> <p>“(iii) the whole of integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act:</p> <p>Provided that the exemption from integrated tax and the goods and services tax compensation cess shall be available up to the 31st March, 2018.”;</p> <p>(b) in the Explanation C (II), for the words “However, the following categories of supplies, shall also be counted towards fulfilment of export obligation:”, the words “However, in authorisations where exemption from integrated tax and goods and service tax compensation cess is not availed, the following categories of supplies, shall also be counted towards fulfilment of export obligation:” shall be substituted.</p>
2.	18/2015-Customs, dated the 1st April, 2015 [ <i>vide</i> number G.S.R. 254 (E), dated the 1st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub- sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(b) in condition (viii), after the proviso, the following proviso shall be inserted, namely:-</p>

		<p>“Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports only;”;</p> <p>(c) after condition (xi), the following conditions shall be inserted, namely :-</p> <p>“(xii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be subject to pre-import condition;</p> <p>(xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.”.</p>
3.	20/2015-Customs, dated the 1st April, 2015 [ <i>vide</i> number G.S.R. 256 (E), dated 1st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(b) in condition (viii), after the proviso, the following proviso shall be inserted, namely:-</p> <p>“Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act has been availed, the export obligation shall be fulfilled by physical exports only;”;</p> <p>(c) in condition (xii), for the words “safeguard duty, transitional product specific safeguard duty and antidumping duty”, the words “safeguard duty, transitional product specific safeguard duty, countervailing duty and antidumping duty” shall be substituted;</p> <p>(d) after condition (xii), the following conditions shall be inserted, namely:-</p>

		<p>“(xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be subject to pre-import condition;</p> <p>(xiv) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.”.</p>
4.	21/2015-Customs, dated the 1st April 2015 [ <i>vide</i> number G.S.R. 257(E), dated the 1st April, 2015]	<p>In the said notification,</p> <p>(a) in the opening paragraph, for the words, figures, and letters “safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” the words, figures and letters “safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted.</p> <p>(b) in paragraph 2, for the words “safeguard duty, transitional product specific safeguard duty and anti dumping duty”, the words “safeguard duty, transitional product specific safeguard duty, countervailing duty and antidumping duty” shall be substituted.</p>
5.	22/2015-Customs, dated the 1st April, 2015 [ <i>vide</i> number G.S.R. 258 (E), dated the 1st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the Goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(b) after condition (xii), the following condition shall be inserted, namely :- “(xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available to goods imported up to the 31st March, 2018.”.</p>
6.	45/2016-Customs, dated the 13th August, 2016 [ <i>vide</i> number G.S.R. 795(E), dated the 13th August, 2016]	<p>In the said notification, in the opening paragraph,</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable</p>

		<p>thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A" shall be substituted;</p> <p>(b) after condition (ix), the following condition shall be inserted, namely :-</p> <p>“(xii) the exemption from integrated tax leviable and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.”.</p>
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[F. No. 605/ 52/2017-DBK]

(Anand Kumar Jha)

Under Secretary to the Government of India

**Note:**

(1) The principal notification No. 16/2015-Customs, dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.252 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(2) The principal notification No. 18/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide number G.S.R. 254 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(3) The principal notification No. 20/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 256 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(4) The principal notification No.21/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 257 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(5) The principal notification No. 22/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 258 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017. 6

(6) The principal notification No. 45/2016-Customs dated the 13th August, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 795 (E), dated the 13th August, 2016 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.



**[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  
 Directorate of Revenue Intelligence

**Notification No. 11/2017-Customs (N.T./CAA/DRI)**

New Delhi, dated the 13<sup>th</sup> October, 2017

S.O. (E) - In pursuance of notification No. 60/2015-Customs (N.T.), published *vide* number G.S.R. 453(E), dated 4th June 2015 in Gazette of India, Extra-ordinary, Part-II, section 3, sub-section (i), and as amended by notification No. 133/2015-Customs (N.T.), published *vide* number G.S.R. 916(E) dated 30th November 2015 in Gazette of India, Extra-ordinary, Part-II, section 3, sub-section (i), issued by the Government of India, Ministry of Finance, Department of Revenue, under clause (a) of section 152 of the Customs Act, 1962 (52 of 1962), the Director General, Revenue Intelligence, hereby appoints officers mentioned in column (5) of the Table below to act as a common adjudicating authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of noticees mentioned in column (2) of the said Table for the purpose of adjudication of show cause notices mentioned in column (3) of the said Table, namely:-

**TABLE**

Sl. No.	Name of Noticee (s) and Address	Show Cause Notice Number and Date	Name of Adjudicating Authorities	Adjudicating Authority Appointed
(1)	(2)	(3)	(4)	(5)
1.	M/s JBF Industries Ltd., Express Towers, 8th Floor, Nariman Point, Mumbai-400021.	F. No. DRI/KZU/ CF /ENQ-31 (INT-06)/ 2017 dated 16.05.2017 read with corrigendum dated 15.09.2017.	Principal Commissioner/ Commissioner of Customs (Nhava Sheva-II), Jawaharlal Nehru Custom House, Nhava Sheva, Raigad.  Joint/ Additional Commissioner of Customs (Import-II), New Custom House, Ballard Estate, Mumbai.	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Delhi.
2.	M/s Brightways, 401B, Park Avane, M G Road, Dahukar Wadi, Kandiwali West, Mumbai-400067 and 10 others.	F. No. DRI/MZU/E /INT-32/2017/ Pt. II dated 31.07.2017.	Principal Commissioner/ Commissioner of Customs (Import-II), New Custom House, Mumbai.  Joint/Additional Commissioner of Customs (Import), Nhava Sheva -III, Jawaharlal Nehru Custom House, Raigad.	Principal Commissioner/ Commissioner of Customs (Import-II), New Custom House, Mumbai.
3.	M/s G. D. Mangalam Exim Pvt. Ltd., 6/843, Main Bazar, Mehrauli, New Delhi and 13 others.	C. No. VIII/ICD/6/ TKD/SIIB-Exp/ DRI- SCN/13/16 dated 30.03.2016.	Joint/Additional Commissioner of Customs, Inland Container Depot (Export), Tughlakabad, New Delhi.	Joint/Additional Commissioner of Customs, Office of Commissioner of Customs, Inland Container Depot (Export),

	M/s G. D. Mangalam Exim Pvt. Ltd., 6/843, Main Bazar, Mehrauli, New Delhi and 13 others.	C. No. VIII/6/ICD/ PPG/SIIB/GDM/27/2016 dated 31.03.2016 read with corrigendum dated 06.04.2016	Joint/Additional Commissioner of Customs (Export), Inland Container Depot, Patparganj & other ICDs, Delhi.	Tughlakabad, New Delhi.
	M/s G. D. Mangalam Exim Pvt. Ltd., 6/843, Main Bazar, Mehrauli, New Delhi and 11 others.	F. No. S/12-Gen- Misc/81/16-17/ DBK/NS-II (JNCH) DRI F. No. 50C/7/2013- CI dated 17.02.2017	Commissioner of Customs, Nhava Sheva-II, Jawaharlal Nehru Custom House, Raigarh.	
	M/s G. D. Mangalam Exim Pvt. Ltd., 6/843, Main Bazar, Mehrauli, New Delhi and 13 others.	C. No. VIII (HQ) 10/ACE/ADJ./11/ 2016 dated 02.06.2017.	Joint/Additional Commissioner of Customs IGI Airport, Air Cargo (Export), New Delhi.	
4.	M/s Cosmo Fine Foods Private Limited, No. 9, Jaganathan Road, Spring Field Apartments, Ground Floor, Nungambakkam, Chennai-600034 and 2 others.	F. No. VIII/48/23/ 2013- DRI VIII/26/243/2013-DRI dated 19.05.2017.	Principal Commissioner of Customs, Nhava Sheva-I, Jawaharlal Nehru Custom House, Raigad.  Principal Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri (E), Mumbai.	Additional Director General (Adjudication), Directorate of Revenue Intelligence, Mumbai.
5.	M/s. ABB India Limited, 21st Floor, World Trade Centre, Brigade Gateway No. 26/1, Dr. Raj Kumar Road, Malleshwaram (W), Bengaluru- 560055 and 9 others.	F. No. DRI/MZU/ CI/INT-22/ 2017 dated 17.08.2017 read with corrigendum dated 10.10.2017	Joint/Additional Commissioner of Customs, Air Cargo Complex, Ahmedabad  Principal Commissioner/ Commissioner of Customs (Import), Mumbai Zone III, Air Cargo Complex, Sahar, Andheri (E) Mumbai	

[F. No. DRI/HQ-CI/50D/CAA-10/2017-CI]

(S. JAYAPRAHASAM)  
JOINT DIRECTOR

[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.95/2017-CUSTOMS (N.T.)

New Delhi, 13th October, 2017  
21 Asvina, 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 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd 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	719
2	1511 90 10	RBD Palm Oil	751
3	1511 90 90	Others - Palm Oil	735
4	1511 10 00	Crude Palmolein	754
5	1511 90 20	RBD Palmolein	757
6	1511 90 90	Others - Palmolein	756
7	1507 10 00	Crude Soya bean Oil	824
8	7404 00 22	Brass Scrap (all grades)	3540
9	1207 91 00	Poppy seeds	2622

**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	415 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	554 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]

(Satyajit Mohanty)

Director (ICD)

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 3rd August, 2001, vide number S. O. 748 (E), dated the 3rd August, 2001 and was last amended vide Notification No. 93/2017-Customs (N.T.), dated the 29th September, 2017, e-published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 3205 (E), dated 29th September, 2017.

## 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. 5/2017-Compensation Cess (Rate)

New Delhi, the 11<sup>th</sup> September, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 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-Compensation Cess (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. 720 (E) dated the 28<sup>th</sup> June, 2017, namely:-

2. In the said notification, in the Schedule,-

(i) for serial numbers 47 and 48 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)
47	8703 40, 8703 60	<p>Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion;</p> <p>(a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles</p> <p>(b) Three wheeled vehicles</p> <p>(c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm</p> <p>(d) Motor vehicles other than those mentioned at (a),(b) and (c) above.</p> <p><i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	NIL  NIL NIL 15%
48	8703 50, 8703 70	<p>Following Vehicles, with both compression-ignition internal combustion piston engine [diesel-or semi diesel]and electric motor as motors for propulsion;</p> <p>(a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles</p> <p>(b) Three wheeled vehicles</p> <p>(c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm</p> <p>(d) Motor vehicles other than those mentioned at (a),(b) and (c) above.</p> <p><i>Explanation.-</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.</p>	NIL  NIL NIL 15%

(ii) for serial number 52 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)
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"52	8703	Motor vehicles of engine capacity not exceeding 1500 cc	17%
52A	8703	Motor vehicles of engine capacity exceeding 1500 cc other than motor vehicles specified against entry at S. No52B	20%
52B	8703	Motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	22%

[F.No.354/159/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No.1/2017-Compensation Cess (Rate), dated 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. 720 (E), dated the 28<sup>th</sup> June, 2017 and last amended vide 3/2017-Compensation Cess (Rate), dated 18<sup>th</sup> July, 2017 published vide number G.S.R 892 (E) dated the 18<sup>th</sup> July, 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. 9/2017 -Integrated Tax**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E). – –In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.8/2017- Integrated Tax, dated the 14<sup>th</sup> September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1156(E), dated the 14<sup>th</sup> September, 2017, namely:-

In the said notification, in the Table -

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

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

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

[F. No.349/74/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Integrated Tax, dated the 14<sup>th</sup> September, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1156 (E), dated the 14<sup>th</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  
Central Board of Excise and Customs**

**Notification No. 10/2017 - Integrated Tax**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. ....(E).— In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with 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 inter-State supplies of taxable services 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.349/74/2017-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. 11/2017 -Integrated Tax.**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R....(E).- In exercise of the powers conferred by section 4 of the Integrated Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "IGST Act"), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Acts") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 20 of the IGST Act, read with section 54 or section 55 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder, except rule 96 of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

[F. No.349/74/2017-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)**

**Notification No.16/2017- Union Territory Tax**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) 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.2/2017- Union Territory Tax, dated the 27<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 648 (E), dated the 27<sup>th</sup> June, 2017, namely:-

In the said notification, for the words "seventy-five lakh rupees", the words, "one crore rupees" shall be substituted.

[F. No. 354/117/2017- TRU (Pt. III)]

(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. 31/2017-Central Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (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,

(i) in the Table, -

(a) against serial number 3, -

- A. in item (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;
- B. in item (vi), in column (3), for the words "a local authority or a Governmental authority" the words "a local authority, a Governmental Authority or a Government Entity" shall be substituted;
- C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -  
"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be";
- D. for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017		-

and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-";

(b) against serial number 8, for item (ii), in column (5), for the word "or" the word "and" shall be substituted.

(c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-";

(d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"v) Transportation of natural gas through pipeline	2.5	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)]
	or	
	6	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-";

(e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to <i>Explanation</i> no. (iv)]

	or	
	6	-";

(f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Leasing of motor vehicles purchased and leased prior to 1 <sup>st</sup> July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 <sup>st</sup> July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-";

(g) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Leasing of motor vehicles purchased and leased prior to 1 <sup>st</sup> July 2017;	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 <sup>st</sup> July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-";

(h) against serial number 26, in column (3), -

- (i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely: -  
“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;
- (ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely: -  
“(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil;”
- (iii) in item (i), after sub-item (e), the following sub-items shall be inserted, namely: -  
“(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);  
  
“(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;  
  
“(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;
- (iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of job work in relation to-		

(a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	-";
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(v) in item (ii), after sub-item (b), the following sub-item shall be inserted, namely: -  
“(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.”;

(vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	-";

(vii) in item (iii), for the word, brackets and figures “and (ii)” the figures, brackets, letters and word “, (ia), (ii) and (iia)” shall be substituted;

(i) against serial number 27, for item (i), in columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely: -

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-";

(ii) in paragraph 2, for the words, brackets and figures “at item (i)”, the words, brackets, figures and letters, “at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;

(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely: -

“(ix) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

i) set up by an Act of Parliament or State Legislature; or

ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

[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. 24/2017-Central Tax (Rate) dated the 21<sup>st</sup> September, 2017 *vide* number G.S.R. 1179(E), dated the 21<sup>st</sup> September, 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. 31/2017-Union Territory Tax (Rate)**

New Delhi, the 13th October, 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 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- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017, namely:-

In the said notification,  
(i) in the Table, -

(a) against serial number 3, -

- A. in item (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;
- B. in item (vi), in column (3), for the words "a local authority or a Governmental authority" the words "a local authority, a Governmental Authority or a Government Entity" shall be substituted;
- C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -  
  
"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be";
- D. for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be

(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-";

(b) against serial number 8, for item (ii), in column (5), for the word "or" the word "and" shall be substituted;

(c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
		or
	6	-";

(d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(v) Transportation of natural gas through pipeline	2.5	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)]
		or
	6	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-";

(e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
		or
	6	-";



(f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-”;

(g) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods	-”;

(h) against serial number 26, in column (3), -

(i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely: -  
“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;

(ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) printing of all goods falling under Chapter 48 or 49, which attract UTGST @ 2.5per cent. or Nil;”;

(iii) after sub-item (e), the following sub-items shall be inserted, namely: -

“(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);

(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;

(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;

(iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract UTGST @ 6 per cent.	6	-”;

(v) in item (ii) after sub-item (b), the following sub-item shall be inserted, namely: -  
“(c) printing of all goods falling under Chapter 48 or 49, which attract UTGST @ 2.5 per cent. or Nil.”;

(vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract UTGST @ 6 per cent.	6	-”;

(i) in item (iii), for the word, brackets and figures “ and (ii)” the figures, brackets, letters and word “, (ia), (ii) and (iia)” shall be substituted;

(i) against serial number 27, for item (i), columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely: -

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract UTGST @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-”;

(ii) in paragraph 2, for the words, brackets and figures “at item (i)”, the words, brackets, figures and letters, “at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;

(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely: -

“(ix) “Governmental Authority” means an authority or a board or any other body, -  
(i) set up by an Act of Parliament or a State Legislature; or  
(ii) established by any Government,  
with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,  
(i) set up by an Act of Parliament or State Legislature; or  
(ii) established by any Government,  
with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

[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 28th June, 2017, *vide* number G.S.R. 702 (E), dated the 28th June, 2017 and was last amended by notification No. 24/2017-Union Territory Tax (Rate) dated the 21st September, 2017 *vide* number G.S.R. 1185(E), dated the 21st September, 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. 32/2017- Central Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 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:-

(i) in the Table, -

- (a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;
- (b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil ”;

- (c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons;	Nil	Nil ”;

		(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
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(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.".

[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.30/2017 - Central Tax (Rate) dated the 29<sup>th</sup> September, 2017 *vide* number G.S.R. 1211(E). dated the 29<sup>th</sup> September, 2017.

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

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

**Notification No. 32/2017 - Integrated Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 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 exempts the inter-State supply of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the integrated tax leviable thereon under sub-section (4) of section 5 of the said Act.

2. The exemption contained in this notification shall apply to all registered persons till the 31<sup>st</sup> day of March, 2018.

[F. No.349/74/2017-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)**

**Notification No. 32/2017- Union Territory (Rate)**

New Delhi, the 13<sup>th</sup> October, 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:-

(i) in the Table, -

- (a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;
- (b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil”;

- (c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons;	Nil	Nil”.,

		(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
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(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil",.

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution."

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

[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 28th June, 2017, *vide* number G.S.R. 703(E), dated the 28th June, 2017 and was last amended by notification No.30/2017-Union Territory Tax (Rate), dated the 29th September, 2017 *vide* number G.S.R. 1213 (E), dated the 29th 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. 33/2017- Central Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

GSR.....(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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017- 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. 692(E), dated the 28<sup>th</sup>June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 9 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India."
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[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. 13/2017 - Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 692 (E), dated the 28<sup>th</sup>June, 2017 and was last amended by notification No. 22/2017 - Central Tax (Rate) dated the 22<sup>nd</sup>August, 2017 *vide* number G.S.R. 1047(E), dated the 22<sup>nd</sup>August, 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. 33/2017- Integrated Tax (Rate)**

New Delhi, the 13th October, 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 28th 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 28th June, 2017, namely:-

(i) in the Table, -

- (a) in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;
- (b) after serial number 10B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"10C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

- (c) after serial number 22 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"22A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons;	Nil	Nil";

		(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
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(d) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"24A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 43, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

[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. 09/2017 - Integrated Tax (Rate), dated the 28th June, 2017, *vide* number G.S.R. 684 (E), dated the 28th June, 2017 and was last amended by notification No. 31/2017 - Integrated Tax (Rate) dated the 29th September, 2017 *vide* number G.S.R. 1212(E). dated the 29th 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. 33/2017- Union Territory Tax (Rate)**

New Delhi, the 13th October, 2017

GSR.....(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 further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 13/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 704(E), dated the 28th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 9 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India."
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[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. 13/2017 - Union Territory Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 704 (E), dated the 28th June, 2017 and was last amended by notification No. 22/2017 - Union Territory Tax (Rate) dated the 22nd August, 2017 vide number G.S.R. 1055 (E), dated the 22nd August, 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. 34/2017-Central Tax (Rate)

New Delhi, the 13th October, 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 28th 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 28th June, 2017, namely:-

In the said notification,-

(A) in Schedule I - 2.5%,-

- (i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;  
(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;
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- (iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
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- (iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]" ;
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- (v) in S. No. 164, for the entry in column (3), the entry,

"(a) kerosene oil PDS,  
(b) The following bunker fuels for use in ships or vessels, namely,

- i. IFO 180 CST  
ii. IFO 380 CST", shall be substituted;

- (vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";
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- (vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"187A	3915	Waste, parings or scrap, of plastics";
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- (viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)";
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- (ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"191A	4017	Waste or scrap of hard rubber";
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- (x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"198 B	4707	Recovered waste or scrap of paper or paperboard";
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- (xi) S. No. 201A and entries relating thereto shall be omitted;

- (xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread";
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- (xiii) in S. No. 219, in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

- (xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"228A	7001	Cullet or other waste or scrap of glass";
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- (xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"234A	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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- (xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"264	Any chapter	Biomass briquettes" ;
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(B) in Schedule II-6%,-

- (i) in S. No. 16, in column (3), for the words and brackets "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;
- (ii) in S. No. 17, in column (3), for the words figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;
- (iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely: -  
"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-  
(a) bearing a registered brand name; or  
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]";
- (iv) S. No. 111 and the entries relating thereto, shall be omitted;
- (v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres";

- (vi) in S. No. 137, in the entry in column (3), the words and figures "such as Real zari thread (gold) and silver thread, combined with textile thread)," shall be omitted;

(C) in Schedule III-9%,-

- (i) in S. No. 16, in column (3), for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be substituted;
- (ii) in S. No. 23, in column (3), for the words "preparations in ready for consumption form", the words, "preparations in ready for consumption form, khakhra", shall be substituted;
- (iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"54A	3213	Poster colour" ;
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- (iv) in S. No. 63, for the entry in column (3), the entry, "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be substituted;
- (v) S. No. 102 and the entries relating thereto, shall be omitted;
- (vi) in S. No. 114, in column (3), for the words and brackets "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the words and brackets "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be substituted;

- (vii) S. No. 158 and entries related thereto shall be omitted;
- (viii) in S. No. 159, for the entry in column (3), the entry “All goods other than synthetic filament yarns”, shall be substituted;
- (ix) in S. No. 160, for the entry in column (3), the entry “All goods other than artificial filament yarns”, shall be substituted;
- (x) S. No. 164 and entries related thereto shall be omitted;
- (xi) S. No. 165 and entries related thereto shall be omitted;
- (xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone” ;
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- (xiii) in S. No. 188, and entries relating thereto, shall be omitted;
- (xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal” ;
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- (xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps( horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”;

- (xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“369A	8483	Plain shaft bearings” ;
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(D) in Schedule-IV-14%, -

- (i) in S. No. 23, in column (3), for the words, “pans or in similar forms or packings”, the words and brackets, “pans or in similar forms or packings [other than poster colour]”, shall be substituted;
- (ii) S. No. 34 and entries related thereto shall be omitted;
- (iii) in S. No. 50, in column (3), for the words “including waste and scrap”, the words, “other than waste and scrap”, shall be substituted;
- (iv) in S. No. 70, for the entry in column (3), the following entry shall be substituted namely: -  
“All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays,

paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]”;

- (v) S. No. 112 and the entries relating thereto, shall be omitted;
- (vi) in S. No. 135, in column (3), the words, “and plain shaft bearings”, shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Central 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. 673(E), dated the 28th June, 2017 and last amended by Notification No. 27/2017-Central Tax(Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1189 (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)

**Notification No. 34/2017- Integrated Tax (Rate)**

New Delhi, the 13th October, 2017

GSR.....(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 hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017- 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. 685(E), dated the 28th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 11 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"12	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India."
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[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. 10/2017 - Integrated Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended by notification No. 22/2017 - Integrated Tax (Rate) dated the 22nd August, 2017 vide number G.S.R. 1051(E), dated the 22nd August, 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. 34/2017- Union Territory Tax (Rate)

New Delhi, the 13th October, 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 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710(E), dated the 28th June, 2017, namely:-

In the said notification,-

(A) in Schedule I - 2.5%,-

(i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;
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(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
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(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]" ;
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(v) in S. No. 164, for the entry in column (3), the entry,

"(a) kerosene oil PDS,

(b) The following bunker fuels for use in ships or vessels, namely,

i. IFO 180 CST

ii. IFO 380 CST", shall be substituted;

(vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";
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(vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"187A	3915	Waste, parings or scrap, of plastics";
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(viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)";
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(ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"191A	4017	Waste or scrap of hard rubber";
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(x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: - "

198 B	4707	Recovered waste or scrap of paper or paperboard";
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(xi) S. No. 201A and entries relating thereto shall be omitted;

(xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread";
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(xiii) in S. No. 219, in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

(xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"228A	7001	Cullet or other waste or scrap of glass";
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(xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"234A	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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(xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"264	Any chapter	Biomass briquettes" ;
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(B) in Schedule II-6%,-

- (i) in S. No. 16, in column (3), for the words and brackets “Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried”, the words and brackets, “Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried”, shall be substituted;
- (ii) in S. No. 17, in column (3), for the words figure and brackets, “dried fruits of Chapter 8[other than tamarind, dried]”, the words, figure and brackets, “dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]”, shall be substituted;
- (iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely:  
 “Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,  
 (a) bearing a registered brand name; or  
 (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;

(iv) S. No. 111 and the entries relating thereto, shall be omitted;

(v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404,5405,5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres”;

(vi) in S. No. 137, in the entry in column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread),” shall be omitted;

(C) in Schedule III-9%,-

(i) in S. No. 16, in column (3), for the words “other than pizza bread”, the words, “other than pizza bread, khakhra, plain chapatti or roti”, shall be substituted;

(ii) in S. No. 23, in column (3), for the words “preparations in ready for consumption form”, the words, “preparations in ready for consumption form, khakhra”, shall be substituted;

(iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54A	3213	Poster colour” ;
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(iv) in S. No. 63, for the entry in column (3), the entry, “Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, shall be substituted;

(v) S. No. 102 and the entries relating thereto, shall be omitted;

(vi) in S. No. 114, in column (3), for the words and brackets "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the words and brackets "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be substituted;

(vii) S. No. 158 and entries related thereto shall be omitted;

(viii) in S. No. 159, for the entry in column (3), the entry "All goods other than synthetic filament yarns", shall be substituted;

(ix) in S. No. 160, for the entry in column (3), the entry "All goods other than artificial filament yarns", shall be substituted;

(x) S. No. 164 and entries related thereto shall be omitted;

(xi) S. No. 165 and entries related thereto shall be omitted;

(xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone" ;
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(xiii) in S. No. 188, and entries relating thereto, shall be omitted;

(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;
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(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps( horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"369A	8483	Plain shaft bearings" ;
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(D) in Schedule-IV-14%, -

(i) in S. No. 23, in column (3), for the words, “pans or in similar forms or packings”, the words and brackets, “pans or in similar forms or packings [other than poster colour]”, shall be substituted;

(ii) S. No. 34 and entries related thereto shall be omitted;

(iii) in S. No. 50, in column (3), for the words “including waste and scrap”, the words, “other than waste and scrap”, shall be substituted;

(iv) in S. No. 70, for the entry in column (3), the following entry shall be substituted namely: -  
“All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]”;

(v) S. No. 112 and the entries relating thereto, shall be omitted;

(vi) in S. No. 135, in column (3), the words, “and plain shaft bearings”, shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional officer of Union Territory tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.1/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E), dated the 28th June, 2017 and last amended by Notification No. 27/2017- Union Territory Tax(Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 1195 (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)

Notification No. 35/2017-Central Tax (Rate)

New Delhi, the 13th October, 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 28th 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 28th June, 2017, namely:-

In the said notification,-

(A) in the Schedule,-

- (i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"122A	4907	Duty Credit Scrips";
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- (ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or  
(b) established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such

goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 674(E), dated the 28th June, 2017 and last amended by Notification No. 28/2017-Central Tax(Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1190 (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)

Notification No. 35/2017- Integrated Tax (Rate)

New Delhi, the 13th October, 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 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:-

In the said notification,-  
(A) in Schedule I - 5%,-

- (i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;  
(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;
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- (iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
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- (iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]" ;
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- (v) in S. No. 164, for the entry in column (3), the entry,  
" (a) kerosene oil PDS,  
(b) The following bunker fuels for use in ships or vessels, namely,  
i. IFO 180 CST  
ii. IFO 380 CST", shall be substituted;

- (vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";
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- (vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"187A	3915	Waste, parings or scrap, of plastics";
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- (viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"188A	4004 00 00	Waste, parings or scrap of rubber (other than hard rubber)";
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- (ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"191A	4017	Waste or scrap of hard rubber";
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- (x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"198 B	4707	Recovered waste or scrap of paper or paperboard";
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- (xi) S. No. 201A and entries relating thereto shall be omitted;

- (xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"218A	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread";
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- (xiii) in S. No. 219, in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

- (xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"228A	7001	Cullet or other waste or scrap of glass";
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- (xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"234A	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational";
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- (xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"264	Any chapter	Biomass briquettes" ;
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(B) in Schedule II-12%,-

- (i) in S. No. 16, in column (3), for the words and brackets "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;
- (ii) in S. No. 17, in column (3), for the words figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;

- (iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely: -  
 “Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-  
 (a) bearing a registered brand name; or  
 (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;

(iv) S. No. 111 and the entries relating thereto, shall be omitted;

- (v) after S. No. 132 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404,5405,5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres”;

- (vi) in S. No. 137, in the entry in column (3), the words and figures “such as Real zari thread (gold) and silver thread, combined with textile thread),” shall be omitted;

(C) in Schedule III-18%,-

- (i) in S. No. 16, in column (3), for the words “other than pizza bread”, the words, “other than pizza bread, khakhra, plain chapatti or roti”, shall be substituted;
- (ii) in S. No. 23, in column (3), for the words “preparations in ready for consumption form”, the words, “preparations in ready for consumption form, khakhra”, shall be substituted;
- (iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“54A	3213	Poster colour” ;
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- (iv) in S. No. 63, for the entry in column (3), the entry, “Modelling pastes, including those put up for children's amusement; Preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)”, shall be substituted;
- (v) S. No. 102 and the entries relating thereto, shall be omitted;
- (vi) in S. No. 114, in column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;
- (vii) S. No. 158 and entries related thereto shall be omitted;
- (viii) in S. No. 159, for the entry in column (3), the entry “All goods other than synthetic filament yarns”, shall be substituted;
- (ix) in S. No. 160, for the entry in column (3), the entry “All goods other than artificial filament yarns”, shall be substituted;
- (x) S. No. 164 and entries related thereto shall be omitted;

(xi) S. No. 165 and entries related thereto shall be omitted;

(xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone" ;
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(xiii) in S. No. 188, and entries relating thereto, shall be omitted;

(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;
-------	------	--

(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"369A	8483	Plain shaft bearings" ;
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(D) in Schedule-IV-28%, -

(i) in S. No. 23, in column (3), for the words, "pans or in similar forms or packings", the words and brackets, "pans or in similar forms or packings [other than poster colour]", shall be substituted;

(ii) S. No. 34 and entries related thereto shall be omitted;

(iii) in S. No. 50, in column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be substituted;

(iv) in S. No. 70, for the entry in column (3), the following entry shall be substituted namely: -  
"All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]";

(v) S. No. 112 and the entries relating thereto, shall be omitted;

(vi) in S. No. 135, in column (3), the words, "and plain shaft bearings", shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the

person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and last amended by Notification No. 27/2017-Integrated Tax(Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 1192 (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)**

**Notification No. 35/2017- Union Territory Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 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:-

In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"122A	4907	Duty Credit Scrips";
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(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional officer of Union Territory tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name

as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)  
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. 28/2017- 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 GSR 1196 (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. 36 /2017-Central Tax (Rate)

New Delhi, the 13th October, 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 28th 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 28th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to 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)

Notification No. 36/2017- Integrated Tax (Rate)

New Delhi, the 13th October, 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 28th 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 28th June, 2017, namely:-

In the said notification,-

(A) in the Schedule,-

- (i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"122A	4907	Duty Credit Scrips";
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- (ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or  
(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers

bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

[F.No.354/117/2017-TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No. 2/2017- Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 667(E), dated the 28th June, 2017 and last amended by Notification No. 28/2017- Integrated Tax (Rate) dated 22nd September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number GSR 1193 (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)

Notification No. 36 /2017- Union Territory Tax (Rate)

New Delhi, the 13th October, 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 28th 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 28th June, 2017, namely:-

In the said notification,-

- (i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to 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)

Notification No. 37/2017-Central Tax (Rate)

New Delhi, the 13th October, 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 notifies the central tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**TABLE**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of central tax applicable otherwise on such goods under Notification No. 1/2017-Central Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 673 (E) dated the 28th June, 2017.	1
2.	87	Motor Vehicles	65% of central tax applicable otherwise on such goods under Notification No. 1/2017-Central Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 673 (E) dated the 28th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

*Explanation* -For the purposes of this notification, -

(i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

**ANNEXURE**

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2.	<ul style="list-style-type: none"> <li>i. The supplier of Motor Vehicle is a registered person.</li> <li>ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles</li> </ul>

[F.No.354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to 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)**

**Notification No. 37 /2017- Integrated Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 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 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, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

**TABLE**

<b>Sl. No.</b>	<b>Tariff item, sub- heading, heading or Chapter</b>	<b>Description of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

[F. No. 354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to 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)

Notification No. 37/2017- Union Territory Tax (Rate)

New Delhi, the 13th October, 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 notifies the union territory tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**TABLE**

Sl. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of union territory tax applicable otherwise on such goods under Notification No. 1/2017- Union Territory Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 710 (E) dated the 28th June, 2017.	1
2.	87	Motor Vehicles	65% of union territory tax applicable otherwise on such goods under Notification No. 1/2017- Union Territory Tax (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 710 (E) dated the 28th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1<sup>st</sup> July, 2020.

*Explanation* -For the purposes of this notification, -

(i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

**ANNEXURE**

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 <sup>ST</sup> July, 2017 and supplied on lease before 1 <sup>ST</sup> July, 2017
2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1 <sup>ST</sup> July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

[F.No.354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to 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. 38/2017 - Central Tax**

New Delhi, the 13th October, 2017

G.S.R. ....(E). – In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 32/2017- Central Tax, dated the 15th September, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158(E), dated the 15<sup>th</sup> September, 2017, namely:-

In the said notification, in the Table –

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

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

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

[F. No.349/74/2017-GST(Pt.)]

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

Note: - The principal notification No.32/2017-Central Tax, dated the 15th September, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1158 (E), dated the 15th September, 2017.

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

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

**Notification No. 38/2017 - Central Tax (Rate)**

New Delhi, the 13th October, 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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017- Central 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. 680(E), dated the 28th June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 8/2017-Central Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 680 (E), dated the 28th June, 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. 38/2017- Integrated Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 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 notifies the integrated tax on inter-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

**TABLE**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of integrated tax applicable otherwise on such goods under Notification No. 1/2017-Integrated Tax (Rate) dated, 28 <sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 666 (E) dated the 28 <sup>th</sup> June, 2017.	1
2.	87	Motor Vehicles	65% of integrated tax applicable otherwise on such goods under Notification No. 1/2017-Integrated Tax (Rate) dated, 28 <sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 666 (E) dated the 28 <sup>th</sup> June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1<sup>st</sup> July, 2020.

*Explanation* -For the purposes of this notification, -

- (i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

**ANNEXURE**

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 <sup>st</sup> July, 2017 and supplied on lease before 1 <sup>st</sup> July, 2017

2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1 <sup>st</sup> July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles
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[F.No.354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to Government of India

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Excise and Customs**

**Notification No. 38/2017 -Union Territory Tax (Rate)**

New Delhi, the 13th October, 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 amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017- Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 717(E), dated the 28th June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No.8/2017-Union Territory Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide number G.S.R. 717(E), dated the 28th June, 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. 39/2017 - Central Tax**

New Delhi, the 13th October, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the "CGST Act"), on the recommendations of the Council, the Central Government hereby specifies that the officers appointed under the respective State Goods and Services Tax Act, 2017 or the Union Territory Goods and Service Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as "the said Acts") who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the CGST Act read with the rules made thereunder except rule 96 of the Central Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

[F. No.349/74/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the 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. 39/2017-Integrated Tax (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (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,

(i) in the Table, -

(a) against serial number 3, -

A. in item (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;

B. in item (vi), in column (3), for the words "a local authority or a Governmental authority" the words "a local authority, a Governmental Authority or a Government Entity" shall be substituted;

C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -

"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be";

D. for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration	12	-

and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.		
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	18	-";

- (b) against serial number 8, for item (ii), in column (5), for the word "or" the word "and " shall be substituted;
- (c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	12	-";

- (d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Transportation of natural gas through pipeline	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)]
	or	
	12	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	18	-";

- (e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken., [Please refer to <i>Explanation</i> no. (iv)]



	or	
	12	-";

(f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
"(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	18	-";

(g) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	-";

(h) against serial number 26, in column (3), -

(i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely: -  
“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;

(ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely: -  
“(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;”;

(iii) after sub-item (e), the following sub-items shall be inserted, namely: -

“(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);

(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter;

(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;

- (iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.	12	-”;

- (v) in item (ii) after sub-item (b), the following sub-item shall be inserted, namely: -

“(c) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil.”;

- (vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.	12	-”;

- (vii) in item (iii), for the word, brackets and figures “ and (ii)” the figures, brackets, letters and word “, (ia), (ii) and (iia)” shall be substituted;

- (i) against serial number 27, for item (i), columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely: -

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract IGST @ 12 per cent. or 5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	12	-”;

- (ii) in paragraph 2, for the words, brackets and figures “at item (i)”, the words, brackets, figures and letters, “at item (i), item (iv) [sub- item (b), sub-item (c) and sub- item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;

- (iii) in paragraph 5, after clause (viii), the following clause shall be inserted, namely: -

“(ix) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

- (x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

i) set up by an Act of Parliament or State Legislature; or

ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

[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 28th June, 2017, *vide* number G.S.R. 683 (E), dated the 28th June, 2017 and was last amended by notification No. 24/2017- Integrated Tax (Rate), dated the 21st September, 2017 *vide* number G.S.R. 1182(E), dated the 21st 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. 40/2017 - Central Tax**

New Delhi, the 13<sup>th</sup> October, 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'), the Central Government, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and 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. 349/74/2017-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, Subsection (i)]

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

**Notification No. 41/2017 - Central Tax**

New Delhi, the 13th October, 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), the Commissioner hereby extends the time limit for furnishing the return by a composition supplier, in **FORM GSTR-4**, under sub-section (2) of section 39 of the said Act read with rule 62 of the Central Goods and Services Tax Rules, 2017 for the quarter July to September, 2017 till the 15th day of November, 2017.

[F. No.349/74/2017-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. 42/2017 - Central Tax

New Delhi, the 13<sup>th</sup> October, 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. 25/2017-Central Tax, dated the 28<sup>th</sup> August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1070 (E), dated the 28<sup>th</sup> August, 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 and September, 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 20<sup>th</sup> day of November, 2017.

2. This notification shall be deemed to have come into force on the 15<sup>th</sup> day of September, 2017.

[F. No.349/74/2017-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. 43/2017 - Central Tax

New Delhi, the 13<sup>th</sup> October, 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 supercession of notification No. 26/2017-Central Tax, dated the 28<sup>th</sup> August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1071 (E), dated the 28<sup>th</sup> August, 2017, except as respects things done or omitted to be done before such supercession, 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 months of July, 2017, August, 2017 and September, 2017 till the 15<sup>th</sup> day of November, 2017.

[F. No.349/74/2017-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. 44/2017 - Central Tax

New Delhi, the 13th October, 2017

G.S.R. ....(E). – In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of October, 2017.

[F. No.349/74/2017-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. 45/2017 - Central Tax

New Delhi, the 13th October, 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 (Ninth 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 3, for sub-rule (3A), the following sub-rule shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in **FORM GST CMP-02**, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in **FORM GST TRAN-1** after the statement in **FORM GST ITC-03** has been furnished.”;

(ii) after rule 46, the following rule shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.**- Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”;

(iii) in rule 54, in sub-rule (2),

(a) for the words “tax invoice” the words “consolidated tax invoice” shall be substituted;

(b) after the words “by whatever name called”, the words “for the supply of services made during a month at the end of the month” shall be inserted;

(iv) in rule 62, in sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in **FORM GSTR-4** for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”;

(v) in **FORM GST CMP-02**, for the words, figures and brackets “See rule 3(2)”, the words, figures, brackets and letter “See rule 3(3) and 3(3A)” shall be substituted;

(vi) in **FORM GSTR-1**, for Table 6, the following shall be substituted, namely:-

**“6. Zero rated supplies and Deemed Exports**

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export		Integrated Tax			Cess
	No.	Date	Value	No.	Date	Rate	Taxable Value	Amt.	
1	2	3	4	5	6	7	8	9	10
6A. Exports									
6B. Supplies made to SEZ unit or SEZ Developer									
6C. Deemed exports									

(vii) in **FORM GSTR-1A**, for Table 4, the following shall be substituted, namely:-

**“4. Zero rated supplies made to SEZ and deemed exports**

GSTIN of recipient	Invoice details			Integrated Tax			Cess
	No.	Date	Date Value	Rate	Taxable value	Tax amount	
1	2	3	4	5	6	7	8
4A. Supplies made to SEZ unit or SEZ Developer							
4B. Deemed exports							

(viii) in **FORM GSTR-4**, after instruction no. 9, the following shall be inserted, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

[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. 36/2017-Central Tax, dated the 29<sup>th</sup> September, 2017, published vide number G.S.R 1214 (E), dated the 29<sup>th</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. 46/2017- Central Tax

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 10 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.8/2017- Central Tax, dated the 27<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 647 (E), dated the 27<sup>th</sup> June, 2017, namely:-

In the said notification,-

- (i) for the words "seventy-five lakh rupees", the words, "one crore rupees" shall be substituted;
- (ii) for the words "fifty lakh rupees", the words, "seventy-five lakh rupees" shall be substituted;

[F. No. 354/117/2017- TRU (Pt. III)]

(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. 6/2017- Compensation Cess (Rate)**

New Delhi, the 13<sup>th</sup> October, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 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. 2/2017-Compensation Cess (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. 709 (E), dated the 28<sup>th</sup> June, 2017, namely:-

- (a) after serial number 2 and the entries relating thereto, the following serial number and the entries shall be inserted namely:-

(1)	(2)	(3)	(4)
"2A	Leasing of motor vehicles purchased and leased prior to 1 <sup>st</sup> July 2017	Chapter 99	65percent.of the rate of cess as applicable on supply of similar goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 <sup>st</sup> day of July, 2020".

[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. 2/2017 - Compensation Cess (Rate), dated the 28<sup>th</sup> June, 2017, *vide* number G.S.R. 709 (E), dated the 28<sup>th</sup> June, 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. 7/2017-Compensation Cess (Rate)**

New Delhi, the 13th October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of cess as specified in column 4 of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table below:

**TABLE**

<b>Sl. No.</b>	<b>Tariff item, sub- heading, heading or Chapter</b>	<b>Description of Goods</b>	<b>Rate</b>	<b>Condition No.</b>
(1)	(2)	(3)	(4)	(5)
1.	8702, 8703	Motor Vehicles	65% of cess applicable otherwise on such goods under Notification No. 1/2017- Compensation Cess (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 720 (E) dated the 28th June, 2017.	1
2.	8702, 8703	Motor Vehicles	65% of cess applicable otherwise on such goods under Notification No. 1/2017- Compensation Cess (Rate) dated, 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub Section (i), vide G.S.R. 720 (E) dated the 28th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

*Explanation* -For the purposes of this notification, -

(i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1	i. The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles.

[F.No.354/117/2017- TRU (Pt. III)]

(Ruchi Bisht)  
Under Secretary to Government of India

[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)

New Delhi, the 13th October, 2017

**THE CENTRAL GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2017**  
**Order No. 01/2017-Central Tax**

S.O. (E). – Whereas, certain difficulties have arisen in giving effect to the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Central Goods and Services Tax (Removal of Difficulties) Order, 2017.
2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

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

(Ruchi Bisht)  
Under Secretary to the Government of India

[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)

New Delhi, the 13th October, 2017

**THE UNION TERRITORY GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES)  
ORDER, 2017**

**Order No. 01/2017-Union Territory Tax**

S.O. (E). – Whereas, difficulties have arisen in giving effect to the provisions of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in so far as it relates to the provisions of section 21 of the said Act read with section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017);

Now, therefore, in exercise of the powers conferred by section 26 of the Union Territory Goods and Services Tax Act, the Central Government, hereby makes the following Order, namely: -

1. This Order may be called the Union Territory Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the Central Goods and Services Tax Act, 2017 and also supplies any exempt services, including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 of the said Act, subject to the fulfilment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

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

(Ruchi Bisht)  
Under Secretary to the Government of India



## DGFT UPDATES

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

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade

**Notification No.33/2015-2020**  
**New Delhi, Dated: 13 October, 2017**

**Subject: Amendments in Foreign Trade Policy 2015-20 -reg**

S.O. (E): In exercise of powers conferred by Section 5 of FT (D&R) Act, 1992, read with paragraph 1.02 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20.

**1. Para 4.14 is amended to read as under:**

**"4.14: Details of Duties exempted**

Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c), (d) and (g) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorization for physical exports are also exempt from whole of the integrated tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975), as may be provided in the notification issued by Department of Revenue, and such imports shall be subject to pre-import condition."

**2. Para 5.01 (a) is amended to read as under:**

"5.01 (a) EPCG Scheme allows import of capital goods for pre-production, production and post-production at Zero customs duty. Capital goods imported under EPCG scheme for physical exports are also exempt from whole of the Integrated Tax and Compensation Cess leviable thereon under the subsection(7) and subsection (9) respectively, of section 3 of the Customs Tariff Act, 1975( 51 of 1975), as may be provided in the notification issued under Department of Revenue. Alternatively, the Authorisation holder may also procure Capital Goods from indigenous sources in accordance with provisions of paragraph 5.07 of FTP. Capital goods for the purpose of the EPCG scheme shall include:

- i. Capital Goods as defined in Chapter 9 including in CKD/SKD condition thereof;
- ii. Computer software systems;
- iii. Spares, moulds, dies, jigs, fixtures, tools & refractories for initial lining and spare refractories; and
- iv. Catalysts for initial charge plus one subsequent Charge."

**3. Para 5.01(c) is amended to read as under:**

"5.01 (c) Import under EPCG Scheme shall be subject to an export obligation equivalent to 6 times of duties, taxes and cess saved on capital goods, to be fulfilled in 6 years reckoned from date of issue of Authorisation."

**4. Para 5.01(e) stands deleted**

**5. Para 5.07 is amended to read as under:**

**"5.07 Indigenous Sourcing of Capital Goods and benefits to Domestic Supplier**

A person holding an EPCG authorisation may source capital goods from a domestic manufacturer. Such domestic manufacturer shall be eligible for deemed export benefit under paragraph 7.03 of FTP and as may be provided under GST Rules under the category of Deemed Exports. Such domestic sourcing shall also be permitted from EOUs and these supplies shall be counted for purpose of fulfilment of positive NFE by said EOU as provided in Para 6.09 (a) of FTP."

**6. Para 6.01(d) is amended to read as under:**

"6.01 (d) (i) An EOU I EHTP I STP I BTP unit may import and I or procure, from DTA or bonded warehouses in DTA I international exhibition held in India, all types of goods, including capital goods, required for its activities, provided they are not prohibited items of import in the ITC (HS) subject to conditions given at para (ii) & (iii) below. Any permission required for import under any other law shall be applicable. Units shall also be permitted to import goods including capital goods required for approved activity, free of cost or on loan I lease from clients. Import of capital goods will be on a self-certification basis. Goods imported by a unit shall be with actual user condition and shall be utilized for export production.

(ii) The imports and/ or procurement from bonded warehouse in DTA or from international exhibition held in India shall be without payment of customs duty as provided under First Schedule to the Customs Tariff Act, 1975 and additional duty of Customs leviable under Section 3(1), 3(3) and 3(5) and without payment of Integrated Tax and GST Compensation Cess leviable under section 3(7) and 3(9) of the Customs Tariff Act, 1975 as per notification issued by the Department of Revenue

(iii) The procurement of GST goods from DTA would be on payment of applicable GST taxes. The EOUs can procure excisable goods, falling in Fourth Schedule of Central Excise Act, from DTA without payment of applicable excise duty. The refund of GST taxes for supply from DTA to EOU would be available to supplier as provided under GST rules subject to such conditions and documentations as specified there in under GST rules."

**7. Para 6.01(f) is amended to read as under:**

"6.01(f) EOU / EHTP / STP / BTP units may import without payment of customs duty as provided under First Schedule to the Customs Tariff Act, 1975 and additional duty of Customs leviable under Section 3(1), 3(3) and 3(5) and without payment of Integrated Tax and GST Compensation Cess leviable under section 3(7) and 3(9) of the Customs Tariff Act, 1975 as per notification issued by the Department of Revenue and / o r p r o c u r e from DTA, with payment of applicable taxes under GST and/ or Cenvat, as the case may be, certain specified goods for creating a central facility. Software EOU / DTA units may use such facility for export of software."

**8. Para 6.01(k) is amended to read as under:**

"6.01(k) BOA may allow, on a case to case basis, requests of EOU / EHTP / STP/ BTP units in sectors other than Gems & Jewellery, for consolidation of goods related to manufactured articles and export thereof along with manufactured article. Such goods may be allowed to be imported / procured from DTA by EOU with or without payment of duty as provided at Para 6.01 (d) (ii) and (iii) above, as the case may be, to the extent of 5% FOB value of such manufactured articles exported by the unit in preceding financial year. Details of procured / imported goods and articles manufactured by the EOU will be listed separately in the export documents. In such cases, value of procured / imported goods will not be taken into account for calculation of NFE and DTA sale entitlement. Such procured / imported goods shall not be allowed to be sold in DTA. BOA may also specify any other conditions."

**9. Para 6.02 is amended to read as under:**

"6.02 Second hand capital goods, without any age limit, may also be imported without payment of customs duty as provided under First Schedule to the Customs Tariff Act, 1975 and additional duty of Customs leviable under Section 3(1), 3(3) and 3(5) and without payment of Integrated Tax and GST Compensation Cess leviable under section 3(7) and 3(9) of the Customs Tariff Act, 1975 as per notification issued by the Department of Revenue."

**Effect of this Notification:** Various provisions of Foreign Trade Policy 2015-20 is amended to enable certain additional duties/taxes/cess exemptions for Advance authorisations, EPCG Authorisations and units under E\, / EHTP / STP/ BTP Scheme.

(Alok Vardhan Chaturvedi)  
Director General of Foreign Trade



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