[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. 27/2017-Integrated Tax (Rate)

New Delhi, the 22nd September, 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:-

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In the said notification,-

(A) in Schedule I-5%,-

(i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "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 in the ANNEXURE]", shall be substituted;

(ii) after S. No. 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"29A	0802	Walnuts, whether or not shelled" ;

(iii) after S. No. 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"33A	0813	Tamarind, dried" ;

(iv) after S. No. 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"100A	2106	Roasted Gram" ;

(v) in S. No. 105, in column (3), the brackets and words, "[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]", shall be omitted;

(vi) in S. No. 106, in column (3), the brackets and words, "[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]", shall be omitted;

(vii) in S. No. 107, in column (3), for the words, "other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake", the words "other than cotton seed oil cake", shall be substituted;

(viii) in S. No. 185, for the entry in column (3), the entry "Agarbatti, lobhan, dhoop batti, dhoop, sambhrani", shall be substituted;

(ix) after S. No. 198 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"198A	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets";

(x) in S. No. 200, in column (3), for the word "kites", the words "Kites, Paper mache articles", shall be substituted;

(xi) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"201A	4907	Duty Credit Scrips" ;

(xii) after S. No. 219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

"219A	5801	Corduroy fabrics
219B	5808	Saree fall" ;

(xiii) after S. No. 257 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece" ;

(xiv) after S. No. 259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"259A	9601	Worked corals other than articles of coral" ;

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(xv) for S. No. 260 and the entries relating thereto, the following shall be substituted, namely:-

"260	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]" ;

(xvi) after S. No. 263 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"263A	Any chapter	Rosaries, prayer beads or Hawan samagri" ;

(B) in Schedule II-12%,-

(i) in S. No. 15, in column (3), the word "walnuts," , shall be omitted;

(ii) in S. No. 17, in column (3), for the words and figure "dried fruits of Chapter 8", the words, figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", shall be substituted;

(iii) in S. No. 45, in column (3), for the words and brackets, "Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi", the words and brackets, "Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter", shall be substituted;

(iv) in S. No. 46, in column (3), for the words "ready for consumption form", the words and brackets, "ready for consumption form (other than roasted gram), shall be substituted;

(v) in S. No. 49, in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "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 such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]", shall be substituted;

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(vi) in S. No. 73, in column (3) , for the word "agarbattis", the words, "agarbattis, lobhan, dhoop batti, dhoop, sambhrani", shall be substituted;

(vii) after S. No. 85 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"85A	4016	Rubber bands" ;

(viii) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"92A	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]";

(ix) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"99A	4419	Tableware and Kitchenware of wood" ;

(x) in S. No. 128, in column (3) , for the words "similar documents of title", the words and brackets, "similar documents of title[other than Duty Credit Scrips]", shall be substituted;

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

(xii) in S. No. 154, for the entry in column (3) ,the entry "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]", shall be substituted;

(xiii)) after S. No. 171 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"171A	6501	Textile caps " ;

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(xiv) in S. No. 176, in column (3), after the words "Sand lime bricks" the words "or Stone inlay work" shall be inserted;

(xv) after S. No. 176 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"176A	6802	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";

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

"177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C	6912	Tableware, kitchenware, other household articles and

		toilet articles, other than of porcelain or china
177D	6913	Statues and other ornamental articles”;

(xvii) after S.No. 189 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware”;

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

“195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers” ;

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(xix) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece” ;

(xx) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)”;

(C) in Schedule III-18%,-

(i) in S. No. 23, in column (3), for the words and bracket "Diabetic foods;[other than Namkeens", the words and bracket, "Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens", shall be substituted;

(ii) in S. No. 111, in column (3), for the words "Plastic Tarpaulin", the words, "Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats", shall be substituted;

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

"123A	4016	Rice rubber rolls for paddy de-husking machine" ;

(iv) S. No. 140 and the entries thereof shall be omitted;

(v) in S. No. 157, in column (3), for the words "Braille paper", the words "Braille paper, kites, Paper mache articles" shall be substituted;

(vi) in S. No. 172, in column (3), for the words, "of felt", the words and brackets, "of felt [other than textile caps]", shall be substituted;

(vii) S. Nos. 186 and 187 and the entries thereof shall be omitted;

(viii) S. No. 304 and entries thereof shall be omitted;

(ix) in S. No. 325, in column (3), for the words "other than fire extinguishers, whether or not charged", the words, "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be substituted;

(x) in S. No. 384, in column (3), for the words and figures, "Computer monitors not exceeding 17 inches", the words and figures, "Computer monitors not exceeding 20 inches", shall be substituted;

(xi) in S. No. 438, for the entry in column (3), the entry, "Coir mattresses, cotton pillows and mattresses", shall be substituted;

(xii) after S. No. 449 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"449A	9613	Kitchen gas lighters" ;

(D) in Schedule-IV-28%,-

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(i) in S. No. 9, in column (3), the words " , Custard powder" shall be omitted;

(ii) in S. No. 45, in column (3), for the words, " plastic tarpaulins", the words "plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats", shall be substituted;

(iii) in S. No. 49, in column (3), for the words, "other than erasers", the words, "other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine", shall be substituted;

(iv) in S. No. 70, in column (3), for the words, " of Other calcareous stone", the words and brackets, "of Other calcareous stone [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; other ornamental goods essentially of stone]", shall be substituted;

(v) in S. No. 85, the words, " ;ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods", shall be omitted;

(vi) S. No. 87 and the entries thereof shall be omitted;

(vii) in S. No. 154, in column (3), for the words and figures, "other than computer monitors not exceeding 17 inches", the words and figures, "other than computer monitors not exceeding 20 inches", shall be substituted;

(viii)S. No. 219 and entries thereof shall be omitted;

(ix) in S. No. 222, in column (3), for the words, "other than flints and wicks", the brackets and words, "[other than flints, wicks or Kitchen gas lighters]", shall be substituted;

(E) in Schedule-V-3%,-

in S.No. 2, in column (3), for the words, "other than Non-Industrial Unworked or simply sawn, cleaved or bruted", the words, "other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be substituted;

(F) in Schedule-VI-0.25%,-

in S. No. 1, for the entry in column (3), the entry, "Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be substituted;

(G) in the *Explanation*, for clause (ii), the following shall be substituted, namely: -

"(ii)(a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or

writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May2017 under the Copyright Act, 1957(14 of 1957;

(C) a brand registered as on the 15th May2017 under any law for the time being in force in any other country.";

(H) after paragraph 2, the following Annexure shall be inserted, namely: -

"ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the jurisdictional commissioner of Central tax or jurisdictional commissioner of State tax, as the case maybe,** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.".

[F.No.354/117/2017-TRU Pt-II]

(Mohit Tewari)
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, 2017and last amended by Notification No. 19/2017-Integrated Tax(Rate) dated 18th August, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number GSR 1033 (E), dated the 18th August, 2017.

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