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Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No.27/2018 – Central Tax

New Delhi, the 13th June, 2018

G.S.R….(E).- In exercise of the powers conferred by sub-section (8) of section 67 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government hereby notifies the goods or the class of goods (hereinafter referred to as the said goods) mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

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Schedule

(1) Salt and hygroscopic substances
(2) Raw (wet and salted) hides and skins
(3) Newspapers and periodicals
(4) Menthol, Camphor, Saffron
(5) Re-fills for ball-point pens
(6) Lighter fuel, including lighters with gas, not having arrangement for refilling
(7) Cells, batteries and rechargeable batteries
(8) Petroleum Products
(9) Dangerous drugs and psychotropic substances
(10) Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
(11) Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
(12) Fireworks
(13) Red Sander
(14) Sandalwood
(15) All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
(16) All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
(17) Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

[F. No. 349/58/2017 – GST (Pt.)]

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