

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT

Notification

The 13th October, 2017

No. 100/ST-2.— In exercise of the powers conferred by Sub-section (1) of Section 9 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on the recommendations of the Council, hereby makes the following further amendments in the notification of Haryana Government, Excise & Taxation Department, notification No. 35/ST-2, dated the 30th June, 2017, namely:-

AMENDMENT

In the Haryana Government, Excise and Taxation Department, notification No. 35/ST-2, dated the 30th June, 2017,-

(A) in Schedule I-2.5%,-

- (i) in serial number 29, for the entry under column (2), the entry, "0802, 0813", shall be substituted;
- (ii) after serial number 30 and the entries thereagainst, the following serial number and entries shall be inserted, namely: -

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| "30A | 0804 | Mangoes sliced, dried"; |
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- (iii) after serial number 99 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "99A | 1905 or 2106 | Khakhra, plain chapatti or roti"; |
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- (iv) after serial number 101 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "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 serial number 164, for the entry under column (3), the following entries shall be substituted, namely:-

“(a) kerosene oil PDS,

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

- i. IFO 180 CST
ii. IFO 380 CST”;

- (vi) after serial number 181 and the entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "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 serial number 187 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "187A | 3915 | Waste, parings or scrap, of plastics"; |
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- (viii) after serial number 188 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "188A | 40040000 | Waste, parings or scrap of rubber (other than hard rubber); |
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- (ix) after serial number 191 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "191A | 4017 | Waste or scrap of hard rubber"; |
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- (x) after serial number 198A and the entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "198B | 4707 | Recovered waste or scrap of paper or paperboard"; |
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- (xi) serial number 201A and entries thereagainst shall be omitted;

- (xii) after serial number 218 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "218A | 5605 0010 | Real zari thread (gold) and silver thread, combined with textile thread"; |
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- (xiii) in serial number 219, under column (2), for the figure, "5705", the figures "5702,5703, 5705", shall be substituted;

- (xiv) after serial number 228 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "228A | 7001 | Cullet or other waste or scrap of glass"; |
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- (xv) after serial number 234 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "234A | 84or 85 | E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule 1of 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 serial number 263A and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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

- (i) against serial number 16, under 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) against serial number 17, under 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) against Serial number 46, for the entry under 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) serial number 111 and entries thereagainst, shall be omitted;
- (v) after Serial number 132 and entries thereagainst, the following serial numbers and entries thereagainst shall be inserted, namely: -

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| "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) against serial number 137, under 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) against serial number 16, under column (3), for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be substituted;
- (ii) against serial number 23, under 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 serial number 54 and entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely:-

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| "54A | 3213 | Poster colour" ; |
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- (iv) against serial number 63, for the entry under 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) Serial number 102 and the entries thereagainst, shall be omitted;
- (vi) against serial number 114, under 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) serial number 158 and entries thereagainst shall be omitted;
- (viii) against serial number 159, for the entry under column (3), the entry "all goods other than synthetic filament yarns", shall be substituted;
- (ix) against serial number 160, for the entry under column (3), the entry "all goods other than artificial filament yarns", shall be substituted;
- (x) serial number 164 and entries thereagainst shall be omitted;
- (xi) serial number 165 and entries thereagainst shall be omitted;
- (xii) after serial number 177 and the entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "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) serial number 188, and entries thereagainst, shall be omitted;
- (xiv) after Serial number 303 and the entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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| "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 serial number 308 and entries thereagainst, the following serial numbers and entries thereagainst shall be inserted, namely: -

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| "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 serial number 369 and the entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

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

- (i) against serial number 23, under 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) serial number 34 and entries thereagainst shall be omitted;
- (iii) against serial number 50, under column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be substituted;
- (iv) against serial number 70, for the entry under 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) serial number 112 and entries thereagainst, shall be omitted;
- (vi) against serial number 135, under column (3), the words, "and plain shaft bearings", shall be omitted;

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

"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 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."

SANJEEV KAUSHAL,
 Additional Chief Secretary to Government, Haryana,
 Excise and Taxation Department.