

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of the Notification No. / 2017/9(120)/XXVII(8)/2017 dated June, 2017 for general information

**Government of Uttarakhand**

**Finance Section-8**

**No 573/2017/9(120)/ XXVII(8)/2017**

**Dehradun :: Dated :: 29 June, 2017**

**Notification**

WHEREAS, the State Government is satisfied that it is expedient so to do in public interest;

Now, THEREFORE, in exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the "the Uttarakhand Goods and Services Tax Act, 2017 (Act no. 06 of 2017)", the Governor, in continuation of the recommendations of the Council, is pleased to order that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the State tax payable by him, an amount calculated at the rate of,-

- (i) one percent of the turnover in State in case of a manufacturer;
- (ii) two and a half percent of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- (iii) half percent of the turnover in State in case of other suppliers;

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the "Uttarakhand Goods and Services Tax Act, 2017, if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling the tariff item, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column(2) of the Table:-

TABLE

S.No.	Tariff item, sub-heading, heading or Chapter	Description
1	2	3
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

**Explanation:-**

(1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (57 of 1975).

(2) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 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.

2. This notification shall be deemed to come into force with effect from 25<sup>th</sup> day of June, 2017.

  
(Radha Raturi)  
Principal Secretary

