

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. ⁸⁴⁴2017/9(120)/XXVII(8)/2017 dated 25 October, 2017 for general information.

Government of Uttarakhand
Finance Section-8
No. 844/2017/9(120)/ XXVII(8)/2017
Dehradun :: Dated:: 25 October, 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) of section 11 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) read with section 21 of Uttar Pradesh General Clause Act, 1904 (1 of 1904) (as applicable to the State of Uttarakhand), the Governor, on the recommendations of the Council, is pleased to allow to make the following amendments in the notification of the Government of Uttarakhand Finance Section-8, No. 518/2017/9(120)/ XXVII(8)/2017 Dated 29 June, 2017 namely:-

1. In the said notification,-

(A) in the Schedule,-

(i) against serial number 27, in column (3), for the words "other than put up in unit containers and bearing a registered brand name", the words, brackets and letters "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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;

(ii) against serial numbers 29 and 45, in column (3), for the words "other than put up in unit container and bearing a registered brand name", the words, brackets and letters "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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;



(iii) against serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77 and 78, in column (3), for the words “other than those put up in unit container and bearing a registered brand name”, the words, brackets and letters “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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(iv) against serial number 101, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(v) against serial number 108, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “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 enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;

(vi) in S. No. 102, for the entries in column (2) ,the entries “2301,2302,2308,2309”, shall be substituted;

(vii)after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

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| “102A | 2306 | Cotton seed oil cake” ; |
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(viii)after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

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| “130A | 50 to | Khadi fabric, sold through Khadi and Village Industries |
| | 55 | Commission(KVIC) and KVIC certified institutions/outlets” ; |

(ix) after S. No. 135 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

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| “135A | 69 | Idols made of clay” ; |
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(x) in S. No. 138, for the entry in column (3), the entry “Charkha for hand spinning of yarns, including amber charkha”, shall be substituted;

(xi) in S. No. 143, for the entry in column (3), the entry “Indigenous handmade musical instruments as listed in ANNEXURE II”, shall be substituted;

(xii) in S. No. 144, for the entry in column (3), the entry “Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles”, shall be substituted;

(B) 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 May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;

(C) after paragraph 2, the following Annexures shall be inserted, namely: -

“ANNEXURE I

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

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of State tax** 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 bear 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.

ANNEXURE II

| List of indigenous handmade musical instruments | |
|--|--------------------------|
| 1. | Bulbul Tarang |
| 2. | Dotar, Dotora, or Dotara |
| 3. | Ektara |

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| 4. | GetchuVadyam or Jhallari |
| 5. | Gopichand or Gopiyatra or Khamak |
| 6. | Gottuvadhyam or Chitravina |
| 7. | Katho |
| 8. | Sarod |
| 9. | Sitar |
| 10. | Surbahar |
| 11. | Surshringar |
| 12. | Swarabat |
| 13. | Swarmandal |
| 14. | Tambura |
| 15. | Tumbi |
| 16. | Tuntuna |
| 17. | MagadiVeena |
| 18. | Hansaveena |
| 19. | Mohan Veena |
| 20. | NakulaVeena |
| 21. | Nanduni |
| 22. | RudraVeena |
| 23. | SaraswatiVeena |
| 24. | VichitraVeena |
| 25. | Yazh |
| 26. | RanjanVeena |
| 27. | TriveniVeena |
| 28. | Chikara |
| 29. | Dilruba |
| 30. | Ektara violin |
| 31. | Esraj |
| 32. | Kamaicha |
| 33. | MayuriVina or Taus |
| 34. | Onavillu |
| 35. | Behala(violin type) |
| 36. | Pena or Bana |
| 37. | Pulluvanveena - one stringed violin |
| 38. | Ravanahatha |
| 39. | Folk sarangi |
| 40. | Classical sarangi |
| 41. | Sarinda |
| 42. | Tar shehnai |
| 43. | Gethu or Jhallari |
| 44. | Gubguba or Jamuku - Percussion string instrument |



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| 45. | Pulluvankutam |
| 46. | Santoor - Hammered chord box |
| 47. | Pepa |
| 48. | Pungi or Been |
| 49. | Indian Harmonium: Double reed |
| 50. | Kuzhal |
| 51. | Nadaswaram |
| 52. | Shehnai |
| 53. | Sundari |
| 54. | Tangmuri |
| 55. | Alghoza - double flute |
| 56. | Bansuri |
| 57. | Venu (Carnatic flute) Pullanguzhal |
| 58. | Mashak |
| 59. | Titti |
| 60. | Srutiupanga |
| 61. | Gogona |
| 62. | Morsing |
| 63. | Shruti box |
| 64. | Harmonium (hand-pumped) |
| 65. | Ekkalam |
| 66. | Karnal |
| 67. | Ramsinga |
| 68. | Kahal |
| 69. | Nagphani |
| 70. | Turi |
| 71. | Dhad |
| 72. | Damru |
| 73. | Dimadi |
| 74. | Dhol |
| 75. | Dholak |
| 76. | Dholki |
| 77. | Duggi |
| 78. | Ghatsinghari or gadasingari |
| 79. | Ghumot |
| 80. | Gummeta |
| 81. | Kanjira |
| 82. | Khol |
| 83. | Kinpar and Dhonar (tribal drums) |
| 84. | Maddale |
| 85. | Maram |


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| 86. | Mizhavu |
| 87. | Mridangam |
| 88. | Pakhavaj |
| 89. | Pakhavajjori - Sikh instrument similar to tabla |
| 90. | Panchamukhavadyam |
| 91. | Pung |
| 92. | Shuddhamadalam or Maddalam |
| 93. | Tabala / tabl / chameli - goblet drum |
| 94. | Tabla |
| 95. | Tablatarang - set of tablas |
| 96. | Tamte |
| 97. | ThanthiPanai |
| 98. | Thimila |
| 99. | Tumbak, tumbaknari, tumbaknaer |
| 100. | Daff, duff, daf or dufDimdi or dimri - small frame drum without jingles |
| 101. | Kanjira - small frame drum with one jingle |
| 102. | Kansi - small without jingles |
| 103. | Patayanithappu - medium frame drum played with hands |
| 104. | Chenda |
| 105. | Dollu |
| 106. | Dhak |
| 107. | Dhol |
| 108. | Dholi |
| 109. | Idakka |
| 110. | Thavil |
| 111. | Udukai |
| 112. | Chande |
| 113. | Nagara - pair of kettledrums |
| 114. | Pambai - unit of two cylindrical drums |
| 115. | Paraithappu, halgi - frame drum played with two sticks |
| 116. | Sambal |
| 117. | Stick daff or stick duff - daff in a stand played with sticks |
| 118. | Tamak' |
| 119. | Tasha - type of kettledrum |
| 120. | Urumee |
| 121. | JaltarangChimpta - fire tong with brass jingles |
| 122. | Chengila - metal disc |
| 123. | Elathalam |
| 124. | Geger - brass vessel |
| 125. | Ghatam and Matkam (Earthenware pot drum) |
| 126. | Ghungroo |



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| 127. | Khartal or Chiplya |
| 128. | Manjeera or jhanj or taal |
| 129. | Nut - clay pot |
| 130. | Sankarjang - lithophone |
| 131. | Thali - metal plate |
| 132. | Thattukazhimannai |
| 133. | Kanchtarang, a type of glass harp |
| 134. | Kashthatarang, a type of xylophone.”. |

2. This notification shall be deemed to have come into force with effect from 22nd day of September, 2017.




(Radha Raturi)
Principal Secretary