

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. 142/2018/18(120)/XXVII(8)/2017/CTR-6 dated 06 February, 2018 for general information.

Government of Uttarakhand
Finance Section-8
No. 142/2018/18(120)/ XXVII(8)/2017/CTR-6
Dehradun :: Dated:: 06 February, 2018
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 9 of the Uttarakhand Goods and Services Tax Act, 2017 (06 of 2017) read with section 21 of the Uttar Pradesh General Clause Act, 1904 (Act no. 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. 514/2017/9(120)/ XXVII(8)/2017 dated 29 June, 2017, namely:-

In the said notification, -

(A) in Schedule I-2.5%,

- (i) after serial number 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"76A	13	Tamarind kernel powder";
------	----	--------------------------

- (ii) after serial number 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	1404 or 3305	Mehendi paste in cones";
------	-----------------	--------------------------

- (iii) after serial number 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"103B	2302	Rice bran (other than de-oiled rice bran)";
-------	------	---

- (iv) in serial number 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

- (v) after serial number 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers";
-------	---	--

- (vi) in serial number 198A, for the entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork", shall be substituted;
- (vii) in serial number 219A, for the entry in column (3), the entry "Corduroy fabrics, velvet fabrics", shall be substituted;
- (viii) in serial number 224A, for the entry in column (2), the entry "6309 or 6310", shall be substituted;
- (ix) after serial number 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads";
-------	-------------------------	--

(B) in Schedule II-6%, -

- (i) after serial number 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"32AA	1704	Sugar boiled confectionery";
-------	------	------------------------------

- (ii) after serial number 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"46B	2201	Drinking water packed in 20 litres bottles";
------	------	--

- (iii) in serial number 56, for the entry in column (2), the entry "28 or 38", shall be substituted;

- (iv) after serial number 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57B	2809	Fertilizer grade phosphoric acid";
------	------	------------------------------------

- (v) in serial number 59, for the entry in column (2), the entry "29 or 3808 93", shall be substituted;
- (vi) after serial number 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"78A	3808	The following Bio-pesticides, namely -
		1 Bacillus thuringiensis var. israelensis
		2 Bacillus thuringiensis var. kurstaki
		3 Bacillus thuringiensis var. galleriae
		4 Bacillus sphaericus
		5 Trichoderma viride
		6 Trichoderma reesei
		7 Pseudomonas fluorescens
		8 Beauveria bassiana
		9 NPV of Helicoverpa armigera
		10 NPV of Spodoptera litura
		11 Neem based pesticides
		12 Cymbopogon

- (vii) after serial number 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"80A	3826	Bio-diesel";
------	------	--------------

- (viii) for serial number 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"99A	4418	Bamboo wood building joinery"
99B	4419	Tableware and Kitchenware of wood";

- (ix) serial number 103 and the entries relating thereto shall be omitted;
- (x) serial number 104 and the entries relating thereto shall be omitted;
- (xi) in serial number 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;
- (xii) in serial number 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;

- (xiii) after serial number 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

"195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers";
-------	------	--

(C) in Schedule III-9%, -

- (i) in serial number 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;
- (ii) in serial number 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;
- (iii) in serial number 24, in column (3), after the words, "matter nor flavoured", the words, "[other than Drinking water packed in 20 litres bottles]" shall be added;
- (iv) in serial number 39, in column (3), after the words, "other Rate Schedules for goods", the words, " including Fertilizer grade Phosphoric acid", shall be added;
- (v) in serial number 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;
- (vi) in serial number 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;
- (vii) serial number 99, and the entries relating thereto, shall be omitted;
- (viii) in serial number 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;
- (ix) after serial number 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"163A	56012200	Cigarette Filter rods";
-------	----------	-------------------------

- (x) for serial number 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel";

- (xi) in serial number 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar

- appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;
- (xii) after serial number 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"399A	8702	Buses for use in public transport which exclusively run on Bio-fuels"
-------	------	---

(D) in Schedule-IV-14%, -

- (i) in serial number 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after serial number 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club"
------	-------------	---

(E) in Schedule-V-1.5%, -

- (i) serial number 2, and the entries relating thereto, shall be omitted;
- (ii) in serial number 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;
- (iii) in serial number 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;
- (iv) against serial number 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
- (v) against serial number 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule-VI-0.125%, -

- (i) in serial number 1, for the entry in column (3), the entry, "All goods" shall be substituted;

- (ii) in serial number 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after serial number 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)"
-----	------	--

- (iv) in serial number 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after serial number 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"4	7104	Synthetic or reconstructed precious stones"
----	------	---

2. This notification shall deemed to come into force from the 25th January, 2018.




(Radha Raturi)
Principal Secretary