

CGST: Fully Exempted (Intra-State) Supply of Goods

Introduction:

By exercising its power under Section 11 of the CGST Act, 2017, the Central Government has fully **exempted intra-state supply of certain goods from the payment of Central GST** under Section 9 of the CGST Act, 2017. This has been done by issuing a notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 (*w.e.f. 01.07.2017*) under Section 11 of the CGST Act, 2017. Similar, notifications have been issued by each of the State Government under respective State GST Act, 2017.

2. The notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 has been amended several times in the past. In this document, efforts have been made to provide the updated text of notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 as on date. All the amendments made in this notification have been incorporated in the text of notification given in this document and have been properly referenced for the convenience of readers. On similar lines, notification No. 2/2017-Integrated Tax (Rate), dated 28.06.2017, as amended, has also been issued under section 6 of the IGST Act, 2017, thereby, fully exempting inter-state supplies of certain goods from payment of IGST.

3. The **notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 (*w.e.f. 1.7.2017*) has been amended** *vide* notification No. 28/2017-Central Tax (Rate), dated 22.09.2017; No. 35/2017-Central Tax (Rate), dated 13.10.2017; No. 42/2017-Central Tax (Rate), dated 14.11.2017; No. 7/2018-Central Tax (Rate), dated 25.01.2018; No. 19/2018-Central Tax (Rate), dated 26.07.2018 (*w.e.f. 27.07.2018*); No. 25/2018-Central Tax (Rate), dated 31.12.2018 (*w.e.f. 1.1.2019*); No. 15/2019-Central Tax (Rate), dated 30.09.2019 (*w.e.f. 01.10.2019*); and section 113 of the Finance (No. 2) Act, 2019.

4. The as amended text of notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 is given below: -

Text of Notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 as amended.

G.S.R. 674 (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby **exempts intra-State supplies of goods**, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, subheading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, **from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017 (12 of 2017).**

Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
¹ [8]	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put 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 forgone voluntarily], subject to the conditions as in the ANNEXURE I].

¹ Substituted entry Nos. 8 & 9 vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017. Prior to substitution, the entry Nos. 8 and 9 provided as under:-

8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
² [10]	[omitted]	[omitted]
11	[omitted]	[omitted]
12	[omitted]	[omitted]
13	[omitted]	[omitted]
14	[omitted]	[omitted]
15	[omitted]	[omitted]
16	[omitted]	[omitted]
17	[omitted]	[omitted]
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
³ [21]	0304,0306, 0307,0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] other than those put 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

² Omitted entry Nos. 10 to 17 vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017. Prior to omission, entry Nos. 10 to 17 read as under: -

[10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers]

³ Substituted for entry Nos. 21 and 22 vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017. Prior to substitution, the entry Nos. 21 and 22 read as under: -

21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		such brand name has been forgone voluntarily], subject to the conditions as in the ANNEXURE I].
⁴ [23]	[Omitted]	[Omitted]
24	[Omitted]	[Omitted]
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chhena or paneer, ⁵ [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]
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, ⁶ [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]]
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
⁷ [30A]	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put in unit container and , - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or

⁴ Omitted entry Nos. 23 & 24 vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017. Prior to omission, the entry Nos. 23 and 24 provided as under: -

23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

⁵ Substituted for the words "other than put up in unit containers and bearing a registered brand name" vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

⁶ Substituted for the words "other than put up in unit container and bearing a registered brand name" vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

⁷ Inserted entry No. 30A and 30B vide notification No. 42/2017-Central Tax (Rate), dated 22.09.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		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 forgone voluntarily], subject to the conditions as in the ANNEXURE I].
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
⁸ [43A]	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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]
⁹ [43A]	0710	Vegetables (uncooked or cooked by steaming or boiling in water),

⁸ Inserted entry no. 43A vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁹ Substituted entry No. 43A & 43B for entry No. 43A vide notification No. 25/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019). Prior to substitution, the entry No. 43A provided as under: -

43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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]
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S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		frozen
[43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption]
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split ¹⁰ [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]]]
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, ¹¹ [fresh or chilled, dried]; sago pith.
¹² [46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets 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
46B	08	Dried makhana, whether or not shelled or peeled [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]
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled

¹⁰ Substituted *vide* notification No. 28/2017-Central Tax (Rate), dated 22.09.2017 for the words “*other than put up in unit container and bearing a registered brand name*”. These words were initially added in the entry *vide* corrigendum F. No. 354/117/2017-TRU. Pt. dated 12.07.2017.

¹¹ Substituted for the words “*fresh or chilled*” *vide* notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (*w.e.f. 15.11.2017*).

¹² Inserted entry No. 46A & 46B *vide* notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (*w.e.f. 15.11.2017*).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
¹³ [57A.	0813	Tamarind dried]
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	¹⁴ [7, 9 or 10]	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin ¹⁵ [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,

¹³ Inserted entry No. 57A vide notification No. 15/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

¹⁴ Corrected for the figure "9" vide corrigendum F. No. 354/117/2017-TRU, dated 27.07.2017.

¹⁵ Substituted for the words "other than put up in unit container and bearing a registered brand name" vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		subject to the conditions as in the ANNEXURE I]
66.	1002	Rye ¹⁶ [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]
67.	1003	Barley ¹⁷ [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]
68.	1004	Oats ¹⁸ [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]
69.	1005	Maize (corn) ¹⁹ [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]
70.	1006	Rice ²⁰ [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,

¹⁶ Substituted for words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

¹⁷ Substituted for the words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

¹⁸ Substituted for the words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

¹⁹ Substituted for the words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²⁰ Substituted for the words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		subject to the conditions as in the ANNEXURE I]
71.	1007	Grain sorghum ²¹ [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]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] ²² [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]
73.	1101	Wheat or meslin flour ²³ [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].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] ²⁴ [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]
75.	1103	Cereal groats, meal and pellets ²⁵ [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

²¹ Substituted for the words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²² Substituted for the words “other than put up in unit containers and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²³ Substituted for the words “other than put up in unit container and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²⁴ Substituted for the words “other than put up in unit container and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²⁵ Substituted for the words “other than put up in unit container and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		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]
76.	1104	Cereal grains hulled
77.	1105	²⁶ [Flour, powder, flakes, granules or pellets of potatoes] ²⁷ [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]]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. ²⁸ [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]]
²⁹ [78A]	1106 10 10	Guar meal]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango

²⁶ Substituted for the words “*Flour of potatoes*” vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

²⁷ Substituted for the words “*other than put up in unit container and bearing a registered brand name*” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²⁸ Substituted for the words “*other than put up in unit container and bearing a registered brand name*” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

²⁹ Inserted entry No. 78A vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
³⁰ [87A]	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets].
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
³¹ [92A]	1401	Sal leaves, siali leaves, sisal leaves, sabai grass]
93.	1404 90 40	Betel leaves
³² [93A]	1404 90 60	Coconut shell, unworked]
³³ [93B]	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks]
94.	1701 or 1702	³⁴ [Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad, by whatever name it is known, except when served for consumption
97.	1905	Bread (branded or otherwise), except when served for consumption and pizza bread
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera

³⁰ Inserted entry No 87A vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³¹ Inserted entry No. 92A vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

³² Inserted entry No. 93A vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

³³ Inserted entry No. 93B vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

³⁴ Substituted for the words "Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery" vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
101.	2202 90 90	Tender coconut water ³⁵ [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]
102.	³⁶ [2301, 2302, 2308, 2309]	³⁷ [Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice – bran].
³⁸ [102A	2306	Cotton seed Oil Cake] [substituted vide notification No. 7/2018-Central Tax (Rate), dated 25.01.2018.
³⁹ [102A	2302	De-oiled rice bran substituted vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).
⁴⁰ [102A.	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018.]
102B	2306	Cotton seed oil cake]
103.	2501	⁴¹ [Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water]
⁴² [103A	26	Uranium Ore Concentrates] [Note: vide section 113 of the Finance (No. 2) Act, 2019, this entry has been given retrospective effect from 1.7.2017].
104.	2716 00 00	Electrical energy
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470 : 2002
106.	3002	Human Blood and its components
107.	3006	All types of contraceptives

³⁵ Substituted for the words “other than put up in unit container and bearing a registered brand name” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

³⁶ Substituted for figures “2302, 2304, 2305, 2306, 2308, 2309” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

³⁷ Substituted vide notification No. 7/2018-Central Tax (Rate), dated 25.01.2018. Prior to substitution, it read as under: -
“Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake”.

³⁸ Inserted entry No. 102A vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

³⁹ Substituted for entry No. 102A vide notification No. 7/2018- Central Tax (Rate), dated 25.01.2018. Prior to substitution, the entry No. 102A read as under:-

[102A	2302	De-oiled rice bran
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⁴⁰ Substituted entry No. 102A & 102B vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴¹ Substituted for the words “Salt, all types” vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁴² Inserted vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
108.	3101	All goods and organic manure ⁴³ [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]
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110.	3825	Municipal waste, sewage sludge, clinical waste
111.	3926	Plastic bangles
112.	4014	Condoms and contraceptives
113.	4401	Firewood or fuel wood
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
⁴⁴ [114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope]
⁴⁵ [114C.	46	Plates and cups made up of all kinds of leaves/ flowers/bark]
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
⁴⁶ [117	48 or 4907 or 71	Rupees note or coins when sold to Reserve Bank of India or the Government of India]
118.	4907	Cheques, loose or in book form
119.	4901	Printed books, including Braille books
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121.	4903	Children's picture, drawing or colouring books
⁴⁷ [121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated]
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed

⁴³ Substituted for the words "other than put up in unit container and bearing a registered brand name" vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

⁴⁴ Inserted entry Nos. 114A & 114B vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁴⁵ Inserted entry No. 114C vide notification No. 15/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).

⁴⁶ Substituted entry No. 117 vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018). Prior to substitution, the entry No. 117 provided as under: -

117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
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⁴⁷ Inserted entry No. 121A vide notification No. 25/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
⁴⁸ [122A	4907	Duty Credit Scrips]
123.	5001	Silkworm laying, cocoon
124.	5002	Raw silk
125.	5003	Silk waste
126.	5101	Wool, not carded or combed
127.	5102	Fine or coarse animal hair, not carded or combed
128.	5103	Waste of wool or of fine or coarse animal hair
129.	52	Gandhi Topi
130.	52	Khadi yarn
⁴⁹ [130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission (KVIC) and KVIC certified institutions/outlets.]
131.	5303	Jute fibres, raw or processed but not spun
132.	5305	Coconut, coir fibre
⁵⁰ [132A	53	Coir pith compost 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]
133.	63	Indian National Flag
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked
135.	6912 00 40	Earthen pot and clay lamps
⁵¹ [135A	69	Idols made of clay]
136.	7118	Glass bangles (except those made from precious metals)
⁵² [136A	⁵³ [7117]	Bangles of lac/shellac]
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any

⁴⁸ Inserted entry No. 122A vide notification No. 35/2017-Central Tax (Rate), dated 13.10.2017.

⁴⁹ Inserted entry No. 130A vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

⁵⁰ Inserted entry No. 132A vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁵¹ Inserted entry No. 135A vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

⁵² Inserted entry No. 136A vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017 (w.e.f. 15.11.2017).

⁵³ Substituted for the figures "7113" vide notification No. 7/2018-Central Tax (Rate), dated 25.01.2018.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry ⁵⁴ [other than ghamella].
138.	8445	⁵⁵ [Charkha for hand spinning of yarns, including amber charkha].
139.	8446	Handloom [weaving machinery]
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141.	8803	Parts of goods of heading 8801
142.	9021	Hearing aids
143.	92	⁵⁶ [Indigenous handmade musical instruments as listed in Annexure II]
144.	9603	⁵⁷ [Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles].
145.	9609	Slate pencils and chalk sticks
146.	9610 00 00	Slates
⁵⁸ [146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons]
147.	9803	Passenger baggage
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) ⁵⁹ [Vibhuti] (vi) Unbranded honey ⁶⁰ [omitted] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149.	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by

54 Added vide notification No. 7/2018-Central Tax (Rate), dated 25.01.2018.

55 Substituted for the words “Amber charkha” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

56 Substituted for the words “Indigenous handmade musical instruments” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

57 Substituted for the words “Muddhas made of sarkanda and phool bahari jhadoo” vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

58 Inserted entry No. 146A vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f.27.07.2018)

59 Substituted in place of words “Vibhuti sold by religious institutions” vide notification No. 7/2018-Central Tax (Rate), dated 25.01.2018.

60 Omitted the words “proposed GST NIL” vide corrigendum F. No. 354/117/2017-TRU Pt. dated 12.07.2017.

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
		State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
⁶¹ [150]	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants.]
⁶² [151]	Any chapter	Parts for manufacture of hearing aids]
⁶³ [152]	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71].
⁶⁴ [153]	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union Territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause]

Explanation. - For the purposes of this Schedule,-

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a predetermined quantity or number, which is indicated on such package.

⁶⁵[(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.

⁶⁶[(b) The phrase “registered brand name” means, -

⁶¹ Inserted entry No. 150 vide notification No. 35/2017-Central Tax (Rate), dated 13.10.2017.

⁶² Inserted entry No. 151 vide notification No. 7/2018-Central Tax (Rate), dated 25.01.2018.

⁶³ Inserted entry No. 152 vide notification No. 19/2018-Central Tax (Rate), dated 26.07.2018 (w.e.f. 27.07.2018).

⁶⁴ Inserted entry No. 153 vide notification No. 25/2018-Central Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019).

⁶⁵ Substituted for the clause (ii) vide notification No. 28/2017-Central Tax (Rate), dated 22.09. 2017. Prior to substitution, the clause (ii) read as under: -

“(ii) The phrase “registered 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, and which is registered under the Trade Marks Act, 1999.”

⁶⁶ Substituted vide notification No. 42/2017-Central Tax (Rate), dated 14.11.2017. Prior to substitution, it read as under:-

“(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.”

- (A) a brand registered as on or after 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 or after the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);
 - (C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country.]
- (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 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.
- ⁶⁷[(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:
- (a) set up by an Act of Parliament or State Legislature; or
 - (b) established by any Government, with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.]
2. This notification shall come into force with effect from the **1st day of July, 2017**.

⁶⁸[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 Central 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.

⁶⁹[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 Central 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.]

⁶⁷ Inserted *vide* notification No. 35/2017-Central Tax (Rate), dated 13.10.2017.

⁶⁸ Inserted *vide* notification No. 28/2017-Central Tax (Rate), dated 22.09.2017.

⁶⁹ Inserted *vide* notification No. 35/2017-Central Tax (Rate), dated 13.10.2017.

ANNEXURE II

List of indigenous handmade musical instruments	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyatra or Khamak
6.	Gottuvadyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar
12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansa veena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina 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
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 Dhobar (tribal drums)
84.	Maddale
85.	Maram
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 duf Dimdi 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.	Urumeel
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
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.]

[F.No.354/117/2017-TRU]

Note: Notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) has been amended *vide* notification No. 28/2017-Central Tax (Rate), dated 22.09.2017; No. 35/2017-Central Tax (Rate), dated 13.10.2017; No. 42/2017-Central Tax (Rate), dated 14.11.2017; No. 7/2018-Central Tax (Rate), dated 25.01.2018; No. 19/2018-Central Tax (Rate), dated 26.07.2018 (*w.e.f. 27.07.2018*); No. 25/2018-Central Tax (Rate), dated 31.12.2018 (*w.e.f. 1.1.2019*); No. 15/2019-Central Tax (Rate), dated 30.09.2019 (*w.e.f. 01.10.2019*); and section 113 of the Finance (No. 2) Act, 2019.

Retrospective insertion of Entry No. 103A with effect from 1.7.2017

Vide section 113 of the Finance Act, 2019 (No. 23 of 2019) the notification number No. 2/2017-Central Tax (Rate), dated 28.06.2017, issued under subsection (1) of section 11 of Central Goods and Services Tax Act has been amended retrospectively. The text of section 113 of the Finance Act, 2019 (23 of 2019) is as reproduced below:-

“113. (1) In the notification of the Government of India in the Ministry of Finance (Department of Revenue) number G.S.R. 674(E), dated the 28th June, 2017, issued by the Central Government on the recommendations of the Council, under sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017, in the Schedule, after S. No. 103 and the entries relating thereto, the following S. No. and the entries shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely:—

(1)	(2)	(3)
“103A	26	Uranium Ore Concentrate”.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the Central Government had the power to amend the said notification under sub-section (1) of section 11 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.”

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