

|      |                                          |
|------|------------------------------------------|
| 125. | घटक और मटकाम (मिट्टी के बरतन बर्तन ड्रम) |
| 126. | घुघरू                                    |
| 127. | खारट या चिप्पला                          |
| 128. | मनजीरा या झंज या ताल                     |
| 129. | अखरोट - मिट्टी के बर्तन                  |
| 130. | संकरजांग - लिथोफोन                       |
| 131. | थाली - धातु प्लेट                        |
| 132. | थाकुकाजामनाई                             |
| 133. | कंचारांग, कांच के एक प्रकार              |
| 134. | कथाततरंग, एक प्रकार का जेलोफोन           |

[फा. सं. 354/117/2017-टीआरयू-भाग II]

मोहित तिवारी, अवसर सचिव

**टिप्पणी :** प्रधान अधिसूचना सं. 2/2017-केन्द्रीय कर (दर), तारीख 28 जून, 2017, सा.का.नि.674 (अ) तारीख 28 जून, 2018 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) द्वारा प्रकाशित की गई थी।

**NOTIFICATION**

New Delhi, the 22nd September, 2017

**No. 28/2017-Central Tax (Rate)**

**G.S.R. 1190(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, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017, namely:-

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:-

|       |      |                         |
|-------|------|-------------------------|
| “102A | 2306 | Cotton seed oil cake” ; |
|-------|------|-------------------------|

- (viii) after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

|       |          |                                                                                                                     |
|-------|----------|---------------------------------------------------------------------------------------------------------------------|
| “130A | 50 to 55 | Khadi fabric, sold through Khadi and Village Industries 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:-

|       |    |                       |
|-------|----|-----------------------|
| “135A | 69 | Idols made of clay” ; |
|-------|----|-----------------------|

- (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 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.

## ANNEXURE II

| <b><u>List of indigenous handmade musical instruments</u></b> |                                      |
|---------------------------------------------------------------|--------------------------------------|
| 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.                                                           | Hansaveena                           |
| 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.                                                           | Pulluvan veena - 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. | Pulluvan kutam                                   |
| 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. | Sruti upanga                                     |
| 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. | Ghat singhari or gada singari                    |
| 79. | Ghumot                                           |
| 80. | Gummeta                                          |
| 81. | Kanjira                                          |
| 82. | Khol                                             |
| 83. | Kinpar and Dhonar (tribal drums)                 |
| 84. | Maddale                                          |
| 85. | Maram                                            |
| 86. | Mizhavu                                          |
| 87. | Mridangam                                        |
| 88. | Pakhavaj                                         |
| 89. | Pakhavaj jori - Sikh instrument similar to tabla |

|      |                                                                          |
|------|--------------------------------------------------------------------------|
| 90.  | Panchamukha vadyam                                                       |
| 91.  | Pung                                                                     |
| 92.  | Shuddha madalam or Maddalam                                              |
| 93.  | Tabala / tabl / chameli - goblet drum                                    |
| 94.  | Tabla                                                                    |
| 95.  | Tabla tarang - set of tablas                                             |
| 96.  | Tamte                                                                    |
| 97.  | Thanthi Panai                                                            |
| 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. | Patayani thappu - 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. | Parai thappu, 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. | Urume                                                                    |
| 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. | Thattukazhi mannai                                                       |
| 133. | Kanch tarang, a type of glass harp                                       |
| 134. | Kashtha tarang, a type of xylophone.”.                                   |

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

MOHIT TEWARI, Under Secy.

**Note :** The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 674(E), dated the 28th June, 2017.

### अधिसूचना

नई दिल्ली, 22 सितम्बर, 2017

### सं. 29/2017-केन्द्रीय कर(दर)

**सा.का.नि. 1191(अ).—**केन्द्रीय माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 54 की उपधारा (3) के परंतुक के उपवाक्य (ii) के तहत शक्तियों का प्रयोग करते हुए, केन्द्र सरकार इस परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग की अधिसूचना संख्या 5/2017, केन्द्रीय कर (दर), दिनांक 28 जून 2017, जिसे सा.का.नि. 677 (अ), दिनांक 28 जून 2017 के तहत भारत के राजपत्र, असाधारण, के भाग-II, खण्ड 3, उपखण्ड (i) में प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, सारणी में, क्रम संख्या 6 और उससे संबंधित प्रविष्टि में निम्नलिखित क्रम संख्या और प्रविष्टि अंतःस्थापित की जाएगी, अर्थात्:-

|     |      |                 |
|-----|------|-----------------|
| “6A | 5801 | कॉरडरॉय कपड़े”. |
|-----|------|-----------------|

[फा. सं.-354/117/2017-टीआरयू- भाग II]

मोहित तिवारी, अवर सचिव

**टिप्पणी :** प्रधान अधिसूचना सं. 5/2017-केन्द्रीय कर (दर), तारीख 28 जून, 2017, सा.का.नि.677 (अ) तारीख 28 जून, 2017 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) द्वारा प्रकाशित की गई थी।

### NOTIFICATION

New Delhi, the 22nd September, 2017

### No. 29/2017-Central Tax (Rate)

**G.S.R.1191 (E).—** In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 677(E), dated the 28th June, 2017, namely:—

In the said notification, in the Table, after S. No. 6 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

|     |      |                     |
|-----|------|---------------------|
| “6A | 5801 | Corduroy fabrics.”. |
|-----|------|---------------------|

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

MOHIT TEWARI, Under Secy.