

(v) क्रम संख्या 275 क के समक्ष, शब्दों “बर्तनों” के पश्चात, “; एल्यूमीनियम से बने दूध के केन” प्रतीकों और शब्दों को अंतःस्थापित किया जाएगा;

(vi) क्रम संख्या 378 क के समक्ष, कॉलम (3) में, शब्दों और प्रतीक “अन्य तापीय साधित्र” के पश्चात, “[सोलर कूकर को छोड़कर]” कोष्ठकों और शब्दों को प्रतिस्थापित किया जाएगा;

(ग) अनुसूची VII के पश्चात, स्पष्टीकरण में, खंड (ii) में, तत्संबंधी प्रविष्टियों के पश्चात निम्नलिखित परंतुक को अंतःस्थापित किया जायेगा, यथा:-

“बशर्ते कि विधिक मापविज्ञान अधिनियम, 2009 (2010 का 1) और इसके अधीन बनाये गये नियमों, समय-समय पर यथासंशोधित, में किसी भी बात के बावजूद, 25 किलोग्राम या 25 लीटर से अधिक मात्रा वाले वस्तुओं के पैकेज (पैकेजों) में कृषि फार्म उपज की आपूर्ति को ‘प्री- पैकेज्ड और लेबल’ वाक्यांश के भीतर की गई आपूर्ति के रूप में नहीं माना जायेगा”।

2 यह अधिसूचना 15 जुलाई, 2024 से लागू होगी।

[फा. सं. 190354/94/2024-टीआरयू]

नितीश कर्नाटक, अवर सचिव

नोट: प्रधान अधिसूचना संख्या 1/2017-केंद्रीय कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 673 (अ), दिनांक 28 जून, 2017 के तहत के भारत के राजपत्र, असाधारण, के भाग- II, खंड 3, उप-खंड (i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 1/2024-केन्द्रीय कर (दर), दिनांक 03 जनवरी, 2024, जिसे सा.का.नि. 10 (अ), दिनांक 03 जनवरी, 2024, के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 12th July, 2024

No. 02/2024-Central Tax (Rate)

G.S.R. 396(E).— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-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. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in Schedule II – 6%, -

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium”;
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(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“183A	7321 or 8516	Solar cookers”;
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(iv) against serial number 199, in column (3), after the word “brooders”, the words and symbol “; parts thereof” shall be inserted;

(B) in Schedule III – 9%, -

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

“153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board”;
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(ii) against serial number 224, after the word “equipment”, the words and symbols “; other than Milk cans made of Iron, or Steel” shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, “and wood burning stoves of iron or steel”, the words, “ ,wood burning stoves of iron or steel, and solar cookers” shall be substituted;

(iv) against serial number 273, after the words “boxes, etc.”, the words and symbols “; other than Milk cans made of Aluminium” shall be inserted;

(v) against serial number 275A, after the words “Utensils”, the words and symbol “; Milk cans made of Aluminium” shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol “domestic purposes;” the words, symbol and brackets “domestic purposes [other than solar cookers];” shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15th day of July, 2024.

[F. No. 190354/94/2024-TRU]

NITISH KARNATAK, Under Secy.

Note: - The principal notification No. 1/2017-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. 673(E), dated the 28th June, 2017, and was last amended *vide* notification No. 01/2024 – Central Tax (Rate), dated the 3rd January, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 10(E), dated the 3rd January, 2024.