

- (xiii) क्रम संख्या 94 के स्तंभ (3) की प्रविष्टि, के स्थान पर, प्रविष्टि “सभी प्रकार के गुड़, जिसके अंतर्गत गन्ना गुड़ (गुड़), पालमिरा गुड़ सम्मिलित है; खांडसारी चीनी” को प्रतिस्थापित किया जाएगा;
- (xiv) क्रम संख्या 103 के स्तंभ (3) की प्रविष्टि, के स्थान पर, प्रविष्टि “नमक (टेबल नमक और विकृत नमक) और शुद्ध सोडियम क्लोराइड, चाहे जलीय घोल या नहीं, या एंटी-केक या मुफ्त फ्लोइंग एजेंट युक्त; समुद्र जल” को प्रतिस्थापित किया जाएगा;
- (xv) क्रम संख्या 103 और उससे संबंधित प्रविष्टि के बाद निम्नलिखित क्रम संख्या और प्रविष्टि अंतस्थापित की जाएगी, यथा:-

“103क	26	यूरेनियम ओर कॉन्सेंट्रेट”;
-------	----	----------------------------

- (xvi) क्रम संख्या 136 और उससे संबंधित प्रविष्टि के बाद निम्नलिखित क्रम संख्या और प्रविष्टि अंतस्थापित की जाएगी, यथा:-

“136क	7113	लाख या शलक लाख की चूड़ियाँ”;
-------	------	------------------------------

- (2) स्पष्टीकरण में, खंड (ii) में उपखंड (ख) के स्थान पर निम्नलिखित उपखंड प्रतिस्थापित किए जाएंगे, अर्थात्:-

“(ख) “पंजीकृत ब्रांड नाम” वाक्यांश का अर्थ है, -

(क) ट्रेड मार्क एक्ट, 1999 के तहत 15 मई, 2017 को या उसके बाद पंजीकृत एक ब्रांड, चाहे ब्रांड को बाद में पंजीकरण रद्द कर दिया गया हो या नहीं।

(ख) कॉपीराइट अधिनियम, 1957(1957 का 14) के तहत 15 मई, 2017 को या उसके बाद पंजीकृत एक ब्रांड;

(ग) किसी भी अन्य देश में किसी भी कानून के तहत 15 मई, 2017 को या उसके बाद पंजीकृत एक ब्रांड”

2. यह अधिसूचना 15, नवंबर 2017 से प्रवृत्त होगी।

[फा सं.354/320/2017-टीआरयू]

मोहित तिवारी, अवर सचिव

नोट: प्रधान अधिसूचना संख्या 2/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017, को सा.का.नि. 667 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण के भाग-II, खण्ड-3, उपखण्ड (i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 36/2017- एकीकृत कर (दर) दिनांक 13 अक्टूबर, 2017, जिसे सा.का.नि. 1289(अ), दिनांक 13 अक्टूबर, 2017 के तहत भारत के राजपत्र, असाधारण के भाग-II, खण्ड-3, उपखण्ड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 14th November, 2017

No. 44/2017- Integrated Tax (Rate)

G.S.R. 1393(E).— In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax 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-Integrated 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. 667(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

“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 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]”;

(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: —

“21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and 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]” ;

(iv) S. Nos. 23,24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] 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]” ;

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“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]”;
------	------	---

(vii) in S. No. 46, in column (3), for the words “fresh or chilled” the words “fresh or chilled, dried” shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“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]”;

(ix) in S. No. 77, in the entry in column (3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“78A	1106 10 10	Guar meal”;
------	------------	-------------

(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets”;
------	------------	---

(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“93A	1404 90 60	coconut shell, unworked”;
------	------------	---------------------------

(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar” shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry “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”, shall be substituted;

(xv) after S. No. 103 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“103A	26	Uranium Ore Concentrate”;
-------	----	---------------------------

(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“136A	7113	Bangles of lac/ shellac”;
-------	------	---------------------------

(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

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

(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 Copy right 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.”.

2. This notification shall come into force with effect from the 15th day of November, 2017.

[F.No.354/320/2017-TRU]

MOHIT TEWARI, Under Secy.

Note: The principal notification No.2/2017- Integrated 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. 667(E), dated the 28th June, 2017 and last amended by Notification No. 36/2017- Integrated Tax(Rate) dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1289 (E), dated the 13th October, 2017.

अधिसूचना

नई दिल्ली, 14 नवम्बर, 2017

सं 45/2017- एकीकृत कर (दर)

सा.का.नि.1394(अ).—एकीकृत माल और सेवा कर अधिनियम, 2017 (2017 का 13) की धारा 5 की उपधारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए केन्द्र सरकार परिषद की सिफारिशों के आधार पर भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 4/2017- एकीकृत कर (दर), तारीख 28 जून, 2017, सा.का. नि. 669(अ), तारीख 28 जून, 2017, जो भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था में और आगे भी निम्नलिखित संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, तालिका में, क्रम संख्या 4 और उससे संबंधित प्रविष्टियों के पश्चात् निम्नलिखित प्रविष्टि को अंतःस्थापित किया जाएगा, अर्थात्:-

“4क	5201	कच्चा कपास	कृषिक	कोई रजिस्ट्रीकृत व्यक्ति”;
-----	------	------------	-------	----------------------------

2. यह अधिसूचना 15, नवंबर, 2017 से प्रवृत्त होगी।

[फा. सं. 354/320/2017-टीआरयू]

रुचि बिष्ट, अवर सचिव

नोट: प्रधान अधिसूचना सं. 4/2017 – एकीकृत कर (दर) दिनांक 28 जून, 2017 को सा.का.नि. 669(अ) दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण के, भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था और इसमें