NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 19/2018-State Tax (Rate)
Dated the 26th July, 2018.


In the said notification, in the Schedule,-

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “92 A” | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass”;

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

| “93 B” | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom sticks”;

(iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

| “102A” | 2306 | De-oiled rice bran

Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018”;
(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>“114A”</th>
<th>44 or 68</th>
<th>Deities made of stone, marble or wood</th>
</tr>
</thead>
<tbody>
<tr>
<td>114B</td>
<td>46</td>
<td>Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope;</td>
</tr>
</tbody>
</table>

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:

| “117” | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India; |

(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “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]; |

(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “146A” | 96190010 or 96190020 | Sanitary towels (pads) or sanitary napkins; tampons; |
(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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<table>
<thead>
<tr>
<th></th>
<th>Any Chapter except 71</th>
<th>Rakhi (other than those made of goods falling under Chapter 71)</th>
</tr>
</thead>
<tbody>
<tr>
<td>152</td>
<td></td>
<td></td>
</tr>
</tbody>
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2. This notification shall come into force on the 27th July, 2018.

By order and in the name of the Governor of Gujarat,

K H Pathak

Joint Secretary to Government.