Naya Raipur, the 25th January 2018

NOTIFICATION
No. 06/2018 – State Tax (Rate)

No. F-10- 4/2018/CT/V (13).— In exercise of the powers conferred by sub-section (1) of section 9 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification No.1/2017- State Tax (Rate), F-10-43/2017/CT/V (69) dated the 28th June, 2017 of Commercial Tax Department, Government of Chhattisgarh, published in the Gazette of Chhattisgarh (Extraordinary), vide number 252, dated the 29th June, 2017, namely :-

In the said notification, -

(A) in Schedule I-2.5%, -

(i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| 76A | 13 | Tamarind kernel powder |

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

| 78A | 1404 or 3305 | Mehendi paste in cones |

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

| 103B | 2302 | Rice bran (other than de-oiled rice bran) |

(iv) in S. No. 165, in column (3), the words, “to household domestic consumers or”, shall be omitted;

(v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| 165A | 2711 12 00, 2711 13 00, 2711 19 00 | Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers |

(vi) in S. No. 198A, for the entry in column (3), the entry “All goods”, shall be substituted;

(vii) in S. No. 219A, for the entry in column (3), the entry “Corduroy fabrics, velvet fabrics”, shall be substituted;

(viii) in S. No. 224A, for the entry in column (2), the entry “6309 or 6310”, shall be substituted;

(ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

| 243A | 88 or Any other chapter | Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads |
in Schedule II-6%, -

(i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely :

| “32AA” | 1704 | Sugar boiled confectionery; |

(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely :

| “46B” | 2201 | Drinking water packed in 20 litres bottles; |

(iii) in S. No. 56, for the entry in column (2), the entry “28 or 38”, shall be substituted;

(iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely :

| “57B” | 2809 | Fertilizer grade phosphoric acid; |

(v) in S. No. 59, for the entry in column (2), the entry “29 or 3808 93”, shall be substituted;

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

| “78A” | 3808 | The following Bio-pesticides, namely -
1. Bacillus thuringiensis var. israelensis
2. Bacillus thuringiensis var. kurstaki
3. Bacillus thuringiensis var. galleriae
4. Bacillus sphaericus
5. Trichoderma viride
6. Trichoderma harzianum
7. Pseudomonas fluorescens
8. Beauveria bassiana
9. NPV of Helicoverpa armigera
10. NPV of Spodoptera litura
11. Neem based pesticides
12. Cymbopogon |

(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :

| “80A” | 3826 | Bio-diesel; |

(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely :

| “99A” | 4418 | Bamboo wood building joinery |

| 99B | 4419 | Tableware and Kitchenware of wood; |

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;
(xi) in S. No. 133, in column (3), after the words, “Absorbent cotton wool”, the words and brackets, “[except cigarette filter rods]”, shall be added;

(xii) in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted;

(xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely:

| “195B” | 8424 | Sprinklers; drip irrigation system including laterals; mechanical sprayers; |

(C) in Schedule III-9%, -

(i) in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]”, shall be added;

(ii) in S. No. 12, in column (3), after the words “groundnut sweets, gajak”, the words “and sugar boiled confectionery”, shall be added;

(iii) in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words, “[other than Drinking water packed in 20 litres bottles]” shall be added;

(iv) in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the words, “Fertilizer grade Phosphoric acid”, shall be added;

(v) in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi paste in Cones], shall be substituted;

(vi) in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule -I]” shall be added;

(vii) S. No. 99, and the entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, “shingles and shakes”, the words, “[other than bamboo wood building joinery]” shall be added;

(ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “163A” | 56012200 | Cigarette Filter rods; |

(x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “236A” | 7323 9410 | Ghamella |
| 236B | 7324 | Sanitary ware and parts thereof, of iron and steel; |

(xi) in S. No. 325, for the entry in column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;
(xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “399A” | 8702 | Buses for use in public transport which exclusively run on Bio-fuels |

(D) in Schedule-IV-14%, -

(i) in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;

(ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “229” | Any Chapter | Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club |

(E) in Schedule-V-1.5%, -

(i) S. No. 2, and the entries relating thereto, shall be omitted;

(ii) in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;

(iii) in S. No. 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport” shall be substituted;

(iv) against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted;

(v) against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

(F) in Schedule-VI-0.125%, -

(i) in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted;

(ii) in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “2A” | 7103 | Precious stones (other than diamonds), ungraded precious stones (other than diamonds) |

(iv) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “4” | 7104 | Synthetic or reconstructed precious stones |

By order and in the name of the Governor of Chhattisgarh,
A. P. TRIPATHI, Special Secretary.

नया रायपुर, दिनांक 25 जनवरी 2018

अधिसूचना
सं. 7/2018—राज्य कर (दर)

क्रमांक एफ-10-4/2018/वाक/पांच (14). — छत्तीसगढ़ माल और सेवा कर अधिनियम,
2017 (2017 का 7) की धारा 11 की उप धारा (1)एवं (3) के तहत प्रस्तुत शक्तियों का प्रयोग करते हुए, राज्य सरकार, जीएसटी परिषद की सिफारिशों के आधार पर, एनडेरा, छत्तीसगढ़ शासन के वाणिज्यिक कर विभाग की अधिसूचना संख्या 2/2017-राज्य कर (दर) क्रमांक एफ-10-
43/2017/वाक/पांच (70) तारीख 28 जुलाई 2017, जिसे छत्तीसगढ़ के नागरिक (असाधारण) क्रमांक 252 में तारीख 29 जुलाई 2017 को प्रकाशित किया गया था, में और आगे भी लिम्बूलिखित संशोधन करते हैं, यथा :—

उक्त अधिसूचना में,

(1) अनुसूची में,

(i) क्रम संख्या 102 में, कॉलम (3) में वर्तमान प्रविष्टि के स्थान पर प्रविष्टि “जलीय खाद्य जिसके अंतर्गत झीलीय खाद्य और पानी खाद्य भी है, कुक्स्ट खाद्य और प्रायद्वीप खाद्य,सूक्ष्मी खाद्य और पुष्पाकला, वालों का अनुसूची और धूमी, सांस्कृतिक और योजनायों, गैंडू का चाकर और तेल निकाला गया केवल [राइस ब्रान से मिलना] को प्रतिस्थापित किया जाएगा;

(ii) क्रम संख्या 103 के उससे संपादित प्रविष्टियों के स्थान पर लिम्बूलिखित क्रम संख्या और प्रविष्टियों को केवल: स्थापित किया जाएगा, यथा:—

<table>
<thead>
<tr>
<th>क्रम संख्या</th>
<th>जोड़ी संख्या</th>
<th>तेलरिहित राइस ब्रान</th>
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<td>102क</td>
<td>2302</td>
<td>तेलरिहित राइस ब्रान</td>
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<tr>
<td>102ख</td>
<td>2306</td>
<td>विनोदी की खलल</td>
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(iii) क्रम संख्या 136क के समस्त, कॉलम (2) में, वर्तमान प्रविष्टि के स्थान पर प्रविष्टि “7117” को प्रतिस्थापित किया जाएगा;

(iv) क्रम संख्या 137 में, कॉलम (3) में“कृप्श, बागवाणी या बाणिकी में प्रयोग किए जाते है”, शब्दों के स्थान पर” घमला से मिलना” शब्दों को प्रतिस्थापित किया जाएगा;

(V) क्रम संख्या 148 में, कॉलम (3) के बिन्दु (V) की प्रविष्टि के स्थान पर, प्रविष्टि “विभूषित” को प्रतिस्थापित किया जाएगा;