In exercise of the powers conferred by sub-section (1) of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby makes the following amendments in the notification 1/2017- STATE TAX (RATE), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide No. EXN-F(10)-15/2017), dated 30th June, 2017, namely:

(A) in Schedule I-2.5%,—

(i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the words “put up in unit container and bearing a registered brand name”, the words, brackets and letters “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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]”, shall be substituted;

(ii) after S. No. 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| 29A | 0802 | Walnuts, whether or not shelled |

(iii) after S. No. 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| 33A | 0813 | Tamarind, dried |

(iv) after S. No. 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| 100A | 2106 | Roasted Gram |
(v) in S. No. 105, in column (3), the brackets and words, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be omitted;

(vi) in S. No. 106, in column (3), the brackets and words, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be omitted;

(vii) in S. No. 107, in column (3), for the words, “other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake”, the words “other than cotton seed oil cake”, shall be substituted;

(viii) in S. No. 185, for the entry in column (3), the entry “Agarbatti, lobhan, dhoopbatti, dhoop, sambhroni”, shall be substituted;

(ix) after S. No. 198 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

```
  198A 4601, 4602 Grass, leaf or reed or fibre products, including mats, pouches, wallets;
```

(x) in S. No. 200, in column (3), for the word “kites”, the words “Kites, Paper mache articles”, shall be substituted;

(xi) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

```
  201A 4907 Duty Credit Scrips” ;
```

(xii) after S. No. 219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

```
  219A 5801 Corduroy fabrics
  219B 5808 Saree fall” ;
```

(xiii) after S. No. 257 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

```
  257A 9404 Cotton quilts of sale value not exceeding Rs. 1000 per piece” ;
```

(xiv) after S. No. 259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

```
  259A 9601 Worked corals other than articles of coral” ;
```

(xv) for S. No. 260 and the entries relating thereto, the following shall be substituted, namely:—
(xvi) after S. No. 263 and the entries relating thereto, the following serial number and
the entries shall be inserted, namely:—

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>“263A”</td>
<td>Any chapter Rosaries, prayer beads or Hawansamagri” ;</td>
</tr>
</tbody>
</table>

(B) in Schedule II-6%,—

(i) in S. No. 15, in column (3), the word “walnuts,”, shall be omitted;

(ii) in S. No. 17, in column (3), for the words and figure “dried fruits of Chapter 8”, the
words, figure and brackets, “dried fruits of Chapter 8 [other than tamarind, dried]”,
shall be substituted;

(iii) in S. No. 45, in column (3), for the words and brackets, “Texturised vegetable
proteins (soya bari) and Bari made of pulses including mungodi”, the words and brackets,
“Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and
batters, including idli / dosa batter”, shall be substituted;

(iv) in S. No. 46, in column (3), for the words “ready for consumption form”, the words
and brackets, “ready for consumption form(other than roasted gram), shall be
substituted;

(v) in S. No. 49, in column (3), for the words “put up in unit container and bearing a
registered brand name”, the words, brackets and letters “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 such actionable claim or
enforceable right in respect of such brand name has been voluntarily foregone,
subject to the conditions as specified in the ANNEXURE]”, shall be
substituted;

(vi) in S. No. 73, in column (3), for the word “agarbattis”, the words, “agarbattis, lobhan,
dhoopbatti,dhoop, sambhrani”, shall be substituted;

(vii) after S. No. 85 and the entries relating thereto, the following serial number and the
entries shall be inserted, namely:—

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>“85A”</td>
<td>4016 Rubber bands” ;</td>
</tr>
</tbody>
</table>

(viii) after S. No. 92 and the entries relating thereto, the following serial number and the
entries shall be inserted, namely:—
(ix) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
99A 4419 Tableware and Kitchenware of wood''
```

(x) in S. No. 128, in column (3), for the words “similar documents of title”, the words and brackets, “similar documents of title [other than Duty Credit Scrips]”, shall be substituted;

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

(xii) in S. No. 154, for the entry in column (3), the entry “Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]”, shall be substituted;

(xiii) after S. No. 171 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
171A 6501 Textile caps”;
```

(xiv) in S. No. 176, in column (3), after the words “Sand lime bricks” the words “or Stone inlay work” shall be inserted;

(xv) after S. No. 176 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
176A 6802 Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone”;
```

(xvi) after S.No. 177 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>“177A”</td>
<td>6909</td>
<td>Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic</td>
</tr>
<tr>
<td>177B</td>
<td>6911</td>
<td>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china</td>
</tr>
<tr>
<td>177C</td>
<td>6912</td>
<td>Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china</td>
</tr>
</tbody>
</table>
| 177D | 6913 | Statues and other ornamental articles”;

(xvii)after S.No. 189 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:
(xviii) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
195A  8424  Nozzles for drip irrigation equipment or nozzles for sprinklers;
```

(xix) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
224A  9404  Cotton quilts of sale value exceeding Rs. 1000 per piece;
```

(xx) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
231A  9601  Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding);
```

(C) in Schedule III-9%,—

(i) in S. No. 23, in column (3), for the words and bracket “Diabetic foods;[other than Namkeens]”, the words and bracket, “Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens]”, shall be substituted;

(ii) in S. No. 111, in column (3), for the words “Plastic Tarpaulin”, the words, “Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats”, shall be substituted;

(iii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

```
123A  4016  Rice rubber rolls for paddy de-husking machine;
```

(iv) S. No. 140 and the entries thereof shall be omitted;

(v) in S. No. 157, in column (3), for the words “Braille paper”, the words “Braille paper, kites, Paper mache articles” shall be substituted;

(vi) in S. No. 172, in column (3), for the words, “of felt”, the words and brackets, “of felt [other than textile caps]”, shall be substituted;

(vii) S. Nos. 186 and 187 and the entries thereof shall be omitted;

(viii) S. No. 304 and entries thereof shall be omitted;
(ix) in S. No. 325, in column (3), for the words “other than fire extinguishers, whether or not charged”, the words, “other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers” shall be substituted;

(x) in S. No. 384, in column (3), for the words and figures, “Computer monitors not exceeding 17 inches”, the words and figures, “Computer monitors not exceeding 20 inches”, shall be substituted;

(xi) in S. No. 438, for the entry in column (3), the entry, “Coir mattresses, cotton pillows and mattresses”, shall be substituted;

(xii) after S. No. 449 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:1

| 449A | 9613 | Kitchen gas lighters |

(D) in Schedule-IV-14%,—

(i) in S. No. 9, in column (3), the words “, Custard powder” shall be omitted;

(ii) in S. No. 45, in column (3), for the words, “ plastic tarpaulins”, the words “plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats”, shall be substituted;

(iii) in S. No. 49, in column (3), for the words, “other than erasers”, the words, “other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine”, shall be substituted;

(iv) in S. No. 70, in column (3), for the words, “ of Other calcareous stone”, the words and brackets, “of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]”, shall be substituted;

(v) in S. No. 85, the words, “ ;ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods”, shall be omitted;

(vi) S. No. 87 and the entries thereof shall be omitted;

(vii) in S.No. 154, in column (3), for the words and figures, “other than computer monitors not exceeding 17 inches”, the words and figures, “other than computer monitors not exceeding 20 inches”, shall be substituted;

(viii) S. No. 219 and entries thereof shall be omitted;

(ix) in S. No. 222, in column (3), for the words, “other than flints and wicks”, the brackets and words, “[other than flints, wicks or Kitchen gas lighters]”, shall be substituted;

(E) in Schedule-V-1.5%,—
in S.No. 2, in column (3), for the words, “other than Non-Industrial Unworked or simply sawn, cleaved or bruted”, the words, “other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

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

in S. No. 1, for the entry in column (3), the entry, “Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(G) 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.”;

(H) after paragraph 2, the following Annexure shall be inserted, namely:—

“ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,—

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the jurisdictional commissioner of State 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 bears 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.”.

By order,

Sd/-

Additional Chief Secretary (E&T).