



**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No 3**

**Date: 01/08/2017**

**Corrigendum**

In the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure, No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 280, dated the 6th July, 2017,-

(A) In Schedule I-2.5%,-

- (i) in S. No.59, in column (3), for “1106 10 90”, read “0713”;
- (ii) in S. No.61, in column (2), for “1106 10 90”, read “0713”;
- (iii) in S.No.92,-
  - (a) in column (2), for “1702”, read “1702 or 1704”;
  - (b) in column (3), for “Palmyra sugar”, read “Palmyra sugar, mishri, batasha, bura”;
- (iv) in S.No.185, in column (3), for “Agarbatti”, read “Agarbatti, lobhan”;
- (v) in S. No. 220, in column (3),-
  - (a) for “saima”, read “salma”;
  - (b) for “gotasitara”, read “gota, sitara”;
  - (c) for “glzal”, read “gizai”;
- (vi) in S. No. 234, in column (3), after entry (g), insert “(h) Photo voltaic cells, whether or not assembled in modules or made up into panels”;

(B) In Schedule II-6%,-

- (i) in S.No.14, in column (3), after “shelled or peeled”, insert “and desiccated coconuts”;
- (ii) in S.No.16, in column (3), for “Dates”, read “Dates (soft or hard)”;
- (iii) in S.No.56, in column (3), for “serial number 1(f)”, read “serial number 1(g)”;

(iv) in S.No.74, in column (2), for “3302”, read “3301”;

(v) in S.No.231, in column (3), for “heading 9208”, read “heading 9208 or 9705”;

(C) In Schedule III-9%-

(i) in S. No. 55, in column (3), for “(Fountain pen ink and Ball pen ink)”, read “(other than Fountain pen ink and Ball pen ink)”;

(ii) in S. No. 133, in column (3), for “Artificial fur and articles thereof”, read “Artificial fur other than articles thereof”;

(iii) in S. No. 233, in column (3), omit “Sewing needles”;

(iv) in S. No. 247, in column (3), for “0.12.5 mm” , read “0.15 mm”;

(v) in S.No.323, in column (2), for “8522 90”, read “8422 90”;

(vi) in S. No. 395, in column (3), for “Optical Fiber”, read “Optical Fibre Cable”;

(vii) in S. No. 447, in column (3), omit “and other pens”;

(D) In Schedule-IV-14%-

(i) in S. No. 158, in column (3), for “optical fibres optical fibres, bundles or cables”, read “optical fibres, optical fibre bundles or cables”;

(ii) in S. No. 161, in column (3), for “Optical Fiber”, read “Optical Fibre Cables”;

(iii) in S.No.215, in column (3), for “Video games consoles and Machines”, read “Video games consoles and Machines, article and accessories for billiards [9504 20 00], other games operated by coins, banknotes, i.e., casino games [9504 20 00] and others [other than board games of 9504 90 90]”.

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