Registered with the Registrar of Newspapers for India under No. 10410



Registered No. SSP/PY/44/2015-17 WPP No. TN/PMG(CCR)/WPP-88/2015-17

Dated: 3-10-2017 Price: ₹ 10-00

புதுச்சேரி மாகில அரசிதழ்

La Gazette de L'État de Poudouchéry The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு EX

EXTRAORDINAIRE

EXTRAORDINARY

அதிகாரம் பெற்ற வெளியீடு Publiée par Autorité

3

Published by Authority

ചിയെ : ₹ 10-00 Prix : ₹ 10-00

rix : ₹ 10-00 Price : ₹ 10-00

அக்டோயர் மீ 3 வ

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No.	}	155	Poudouchéry
No.			Puducherry

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GOVERNMENT OF PUDUCHERRY

COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 27/2017-Puducherry GST(Rate), Puducherry, dated 3rd October 2017]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G. O. Ms. No. 1/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 95, dated the 29th June, 2017, namely:—

In the said notification.-

(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 V	Walnuts, whether or not shelled";
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(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";
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- (v) in S. No. 105, in column (3), the brackets and words, "[other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and 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 and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and 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 and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and 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, sambhrani", 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,	Grass, leaf or reed or fibre products,
	4602	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";	
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(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
		₹ 1,000 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";
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(xv) for S. No. 260 and the entries relating thereto, the following shall be substituted, namely:—

"260	9603 (other than 9603 1000).	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]";
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(xvi) after S. No. 263 and the entries relating thereto, the following Serial number and the entries shall be inserted, namely:-

"263A	Any	Rosaries, prayer beads or Hawansamagri";
	chapter	

- (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:—

"85A	4016	Rubber bands";	
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(viii) after S. No. 92 and the entries relating thereto, the following Serial number and the entries shall be inserted, namely:—

"92A	44, 68,	Idols of wood, stone [including marble] and
	83.	metals [other than those made of precious
		metals]";

(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 Kitchen ware of wood";
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- (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 ";
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(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:—

"177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic.
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.
177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.
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:-

"189A	8306	Bells, gongs and the like, non-electric, of base
		metal; statuettes and other ornaments, of base
		metal; photograph, picture or similar frames, of
		base metal; mirrors of base metal; metal bidriware";

(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 ₹ 1,000
		per piece";

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

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)";
	9601

- (C) in Schedule 111-9%,-
- (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";
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- (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:—

"449A 96	Kitchen gas lighters";
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- (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(Central Act 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 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.".
- 2. This notification shall be deemed to have come into force from the 22nd day of September, 2017.

(By order of the Lieutenant-Governor)

Dr. V. Candavelou, I.A.S., Commissioner-*cum*-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 28/2017-Puducherry GST(Rate), Puducherry, dated 3rd October 2017]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G. O. Ms. No. 2/2017-Puducherry GST (Rate), dated the 29th June, 2017, published in the Gazette of Puducherry, Extraordinary, Part-I, No. 95, dated the 29th June, 2017, namely:—

In the said notification,-

- (A) in the Schedule.-
- (i) against Serial number 27, in column (3), for the words "other than put up in unit containers and bearing a registered brand name", the words, brackets and letters "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]", shall be substituted;
- (ii) against serial numbers 29 and 45, in column (3), for the words "other than put up in unit container and bearing a registered brand name", the words, brackets and letters "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]", shall be substituted;
- (iii) against Serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77 and 78, in column (3), for the words "other than those put up in unit container and bearing a registered brand name", the words, brackets and letters "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]", shall be substituted;

- (iv) against Serial number 101, in column (3), for the words "other than put up in unit container and bearing a registered brand name", the words, brackets and letters "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]", shall be substituted;
- (v) against Serial number 108, in column (3), for the words "other than put up in unit containers and bearing a registered brand name", the words, brackets and letters "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]", shall be substituted;
- (vi) in S. No. 102, for the entries in column (2), the entries "2301, 2302, 2308, 2309", shall be substituted;
- (vii) after S. No. 102 and the entries relating thereto, the following Serial number and the entries shall be inserted, namely:-

	"102A	2306	Cotton seed oil cake";
- 1			

(viii) after S. No. 130 and the entries relating thereto, the following Serial number and the entries shall be inserted, namely:—

"130A	50 to 55	Khadi fabric, sold through Khadi and Village
		Industries Commission(KVIC) and KVIC
		certified institutions/outlets";

(ix) after S. No. 135 and the entries relating thereto, the following Serial number and the entries shall be inserted, namely:—

"135A 6	69	Idols made of clay";
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- (x) in S. No. 138, for the entry in column (3), the entry "Charkha for hand spinning of yarns, including amber charkha", shall be substituted;
- (xi) in S. No. 143, for the entry in column (3), the entry "Indigenous handmade musical instruments as listed in ANNEXURE II", shall be substituted;
- (xii) in S. No. 144, for the entry in column (3), the entry "Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles", shall be substituted;

- (B) 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(Central Act 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.";
- (C) after paragraph 2, the following Annexures shall be inserted, namely:—

"ANNEXURE-I

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

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

ANNEXURE-II

Sl. No.	List of indigenous handmade musical instruments	
(1)	(2)	
1	Bulbul Tarang	
2	Dotar, Dotora, or Dotara	
3	Ektara	
4	Getchu Vadyam or Jhallari	
5	Gopichand or Gopiyantra or Khamak	
6	Gottuvadhyam or Chitravina	
7	Katho	
8	Sarod	
9	Sitar	
10	Surbahar	

(1)	(2)			
4.4				
11	Surshringar			
12	Swarabat			
13	Swarmandal			
14	Tambura			
15	Tumbi			
16	Tuntuna			
17	MagadiVeena			
18	Hansaveena			
19	Mohan Veena			
20	NakulaVeena			
21	Nanduni			
22	RudraVeena			
23	SaraswatiVeena			
24	VichitraVeena			
25	Yazh			
26	RanjanVeena			
27	TriveniVeena			
28	Chikara			
29	Dilruba			
30	Ektara violin			
31	Esraj			
32	Kamaicha			
33	Mayuri Vina or Taus			
34	Onavillu			
35	Behala(violin type)			
36	Pena or Bana			
37	Pulluvanveena - one stringed violin			
38	Ravanahatha			
39	Folk sarangi			
40	Classical sarangi			
41	Sarinda			
42	Tar shehnai			
43	Gethu or Jhallari			
44	Gubguba or Jamuku - Percussion string instrument			
45	Pulluvankutam			
46	Santoor - Hammered chord box			
47	Pepa			
48	Pungi or Been			
49	Indian Harmonium: Double reed			
50	Kuzhal			
5 1	Nadaswaram			
52	Shehnai			
53	Sundari			
54	Tangmuri			

(1)	(2)		
55	Alghoza - double flute		
56	Bansuri		
57	Venu (Carnatic flute) Pullanguzhal		
58	Mashak		
59	Titti		
60	Srutiupanga		
61	Gogona		
62	Morsing		
63	Shruti box		
64	Harmonium (hand-pumped)		
65	Ekkalam		
66	Karnal		
67	Ramsinga		
68	Kahal		
69	Nagphani		
70	Turi		
71	Dhad		
72	Damru		
73	Dimadi		
74	Dhol		
75	Dholak		
76	Dholki		
77	Duggi		
78	Ghatsinghari or gadasingari		
79	Ghumot		
80	Gummeta		
81	Kanjira		
82	Khol		
83	Kinpar and Dhopar (tribal drums)		
84	Maddale		
85	Maram		
86	Mizhavu		
87	Mridangam		
88	Pakhavaj		
89	Pakhavajjori - Sikh instrument similar to tabla		
90	Panchamukhavadyam		
91	Pung		
92	Shuddhamadalam or Maddalam		
93	Tabala/tabl/chameli - goblet drum		
94 95	Tabla Tablatarana set of tablas		
95 96	Tablatarang - set of tablas Tamte		
90 97	Tanne ThanthiPanai		
97	Thimila		

(1)	(2)		
99	Tumbak, tumbaknari, tumbaknaer		
100	Daff, duff, daf or dufDimdi or dimri - small frame drum without		
	jingles.		
101	Kanjira - small frame drum with one jingle		
102	Kansi - small without jingles		
103	Patayanithappu - medium frame drum played with hands		
104	Chenda		
105	Dollu		
106	Dhak		
107	Dhol		
108	Dholi		
109	Idakka		
110	Thavil		
111	Udukai		
112	Chande		
113	Nagara - pair of kettledrums		
114	Pambai - unit of two cylindrical drums		
115	Paraithappu, halgi - frame drum played with two sticks		
116	Sambal		
117	Stick daff or stick duff - daff in a stand played with sticks		
118	Tamak		
119	Tasha - type of kettledrum		
120	Urumee		
121	JaltarangChimpta - fire tong with brass jingles		
122	Chengila - metal disc		
123	Elathalam		
124	Geger - brass vessel		
125	Ghatam and Matkam (Earthenware pot drum)		
126	Ghungroo		
127	Khartal or Chiplya		
128	Manjeera or jhanj or taal		
129	Nut - clay pot		
130	Sankarjang - lithophone		
131	Thali - metal plate		
132	Thattukazhimannai		
133	Kanchtarang, a type of glass harp		
134	Kashthatarang, a type of xylophone.".		

^{2.} This notification shall be deemed to have come into force from the 22nd day of September, 2017.

(By order of the Lieutenant-Governor)

Dr. V. Candavelou, I.A.S., Commissioner-*cum*-Secretary to Government (Finance).

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

[G. O. Ms. No. 29/2017-Puducherry GST(Rate), Puducherry, dated 3rd October 2017]

NOTIFICATION

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G. O. Ms. No. 5/2017-Puducherry GST (Rate), dated the 29th June, 2017. published in the Gazette of Puducherry, Extraordinary, Part-I, No. 95, dated the 29th June, 2017, namely:—

In the said notification, in the Table, after S. No. 6 and the entries relating thereto, the following Serial numbers and the entries shall be inserted, namely:—

"6A	5801	Corduroy fabrics"
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2. This notification shall be deemed to have come into force from the 22nd day of September, 2017.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S., Commissioner-*cum*-Secretary to Government (Finance).