



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

No.24 /2018-State Tax (Rate)

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, vide number 280, dated the 6th July, 2017, namely:-

In the said notification, -

(A) in the opening paragraph, after the words, brackets and figures "sub-section (1) of section 9", the words, brackets and figures "and sub-section (5) of section 15", shall be inserted;

(B) in Schedule I - 2.5%,

(i) S. Nos. 23,24 and the entries relating thereto, shall be omitted;

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

123A	2515 11 00	Marble and travertine, crude or roughly trimmed;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

198A	4501	Natural Cork, raw or simply prepared;
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(iv) in S. No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6309]" shall be substituted;

(v) in S. No. 225, for the entry in column (3), the entry "Footwear of sale value not exceeding Rs.1000 per pair" shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks;

(vii) in S.No. 234, in the entry in column (3), , the following *Explanation* shall be inserted in the end, namely,

Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S.No. 38 of the Table mentioned in notification No. 11/2017-State Tax (Rate), dated 30th June, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service;

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely:

243A	8714 20	Parts and accessories of carriage for disabled persons;
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(C) in Schedule II - 6%,

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

101A	4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ;

(ii) S. No. 102, 126 and the entries relating thereto, shall be omitted;

(iii) S. No. 171A shall be re-numbered as S. No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

171A	63053200	Flexible intermediate bulk containers;
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(iv) in S. No. 173, in the entry in column (3), the words and commas "walking-sticks, seat-sticks," shall be omitted;

(v) S. No. 177 and the entries relating thereto, shall be omitted;

(D) in Schedule III - 9%,

(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely:-

121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber;
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(ii) S. Nos. 142, 143, 144 and the entries relating thereto, shall be omitted;

(iii) in S. No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;

(iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank;
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(v) in S. No. 383, in the entry in column (3), after the words "television cameras", the comma and words "digital cameras and video camera recorders", shall be inserted;

(vi) in S.No. 383C, in the entry in column (3), for the figure and word "68 cm", the figure and word "32 inches" shall be substituted;

(vii) in S.No. 384, in the entry in column (3), for the figure and word "20 inches", the figure and word "32 inches" shall be substituted;

(viii) S. No. 440A shall be re-numbered as S. No. 440B, and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504
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		90 90 like ludo etc.]ö;
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(E) in Schedule IV - 14%,

- (i) S. No. 47 and the entries relating thereto, shall be omitted;
- (ii) S. No. 135 and the entries relating thereto, shall be omitted;
- (iii) in S.No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other lithium ion accumulators including lithium ion power banks" shall be inserted;
- (iv) S. No. 151 and the entries relating thereto, shall be omitted;
- (v) in S.No. 154, in the entry in column (3), for the figure and word "20 inches" and the figure and word "68 cm", both, the figure and word "32 inches" shall be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

174	8714	Parts and accessories of vehicles of heading 8711ö;
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- (vii) S. No. 215 and the entries relating thereto, shall be omitted.

2. This notification shall come into force on the 1st January, 2019.

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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