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EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
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वित्त मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 6/2022-केन्द्रीय कर (दर)

सा.का.नि. 550(अ).—केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12), की धारा 9 की उप धारा (1) और धारा 15 की उप धारा (5) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 1/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 673(अ), दिनांक 28 जून, 2017, के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:—

उक्त अधिसूचना में

क. प्रारंभिक पैराग्राफ में,

- (i) खंड (v) में, "और" शब्द का लोप किया जाएगा;
- (ii) खंड (vi) में, शब्द और अंक "अनुसूची VI" के बाद, शब्द ", और" अंतःस्थापित जाएगा;
- (iii) खंड (vi) के बाद, निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्: -

"(vii) अनुसूची VII में विनिर्दिष्ट माल की बाबत 0.75 प्रतिशत ।";

MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATION**

New Delhi, the 13th July, 2022

No. 6/2022-Central Tax (Rate)

G.S.R. 550(E).—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, **namely:-**

1. In the said notification, -

A. in the opening paragraph,

(i) in clause (v), the word ~~and~~ shall be omitted;

(ii) in clause (vi), after the word and figures ~~Schedule VI~~, the figure and word ~~and~~ shall be inserted;

(iii) after clause (vi), the following clause shall be inserted, namely:-

"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".

B. in Schedule I – 2.5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words ~~and put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled";
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(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words ~~and put up in~~ and ending with the words ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(v) against S. No. 25, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled";
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(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled";
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words ~~“other than those put up in”~~ and ending with the words and bracket ~~“as in the ANNEXURE]”~~, the words ~~“other than those pre-packaged and labelled”~~ shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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(xiv) against S. No. 182, in column (3), for the words ~~“put up in unit containers and bearing a brand name”~~, the words ~~“pre-packaged and labelled.”~~ shall be substituted;

(xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against S. No. 215, in column (3), for the words ~~“put up in unit container and bearing a brand name”~~, the words ~~“pre-packaged and labelled”~~ shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against S. No. 16, in column (3), after the word ~~“gavas”~~, the words and brackets ~~“mangoes (other than mangoes sliced, dried)”~~ shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words ~~“put up in”~~ and ending with the words and bracket ~~“in the ANNEXURE]”~~, the words ~~“pre-packaged and labelled”~~ shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words ~~“put up in”~~ and ending with the words and bracket ~~“in the ANNEXURE]”~~, the words ~~“pre-packaged and labelled”~~ shall be substituted;

(iv) against S. No. 65, in column (3), after the word ~~“ontraceptives”~~, the words ~~“and Ostomy appliances”~~ shall be inserted;

(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed”;
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(ix) against S. No. 176B, for the entry in column (3), the entry ~~“Fly ash bricks; Fly ash aggregates; Fly ash blocks”~~ shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“194A	8419 12	Solar water heater and system”;
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures ~~“machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]”~~, the words ~~“parts thereof”~~ shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry ~~“Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars”~~ shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
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(iii) against S. No. 148, in column (3), the brackets and words ~~“Other than aseptic packaging paper”~~ shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket ~~“Saps”~~, the figures and words ~~“Cheques, loose or in book form”~~ shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures ~~“other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content”~~, the brackets and words ~~“other than Fly ash bricks; Fly ash aggregates; Fly ash blocks”~~ shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words ~~“other than paper knives, pencil sharpeners and blades therefor”~~ shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
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(ix) against S. No. 317A, for the entry in column (3), the entry ~~“(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”~~ shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words “other than wet grinder consisting of stone as a grinder]” shall be omitted;

(xv) against S. No. 390, in column (3), the brackets, words and letters “other than Light-Emitting Diode (LED) Light Sources]” shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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(xvii) against S. No. 413, for the entry in column (3), the entry “Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter” shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets “LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)” shall be omitted;

E. in Schedule VI – 0.125%,

(i) against S. No. 1, for the entry in column (3), the entry “Rough diamonds or simply sawn diamonds, industrial or non-industrial” shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry “Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped” shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

“Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI";

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'

2. This notification shall come into force on the 18th day of July, 2022.

[F.No. 190354/172/2022-TRU]

VIKRAM VIJAY WANERE, Under Secy.

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th day of June, 2017, and was last amended by notification No. 01/2022 – Central Tax (Rate) dated the 31st March, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 236(E), dated the 31st March, 2022.

अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 6/2022-- एकीकृत कर (दर)

सा.का.नि. 551(अ).—एकीकृत माल एवं सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 5 की उप धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 1/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 666(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:—

उक्त अधिसूचना में

क. प्रारंभिक पैराग्राफ में,

(i) खंड (v) में, "और" शब्द का लोप किया जाएगा;

(ii) खंड (vi) में, शब्द और अंक "अनुसूची VI" के बाद, शब्द ", और" अंतःस्थापित जाएगा;

(iii) खंड (vi) के बाद, निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्: -

"(vii) अनुसूची VII में विनिर्दिष्ट माल की बाबत 1.5 प्रतिशत ।";

ख. अनुसूची I में - 5%,-

(i) क्रम संख्या 1 और 2 के सामने, कॉलम (3) में, "और युनिट कंटेनर " से शुरू होने वाले और " अधीन रहते हुए " के साथ समाप्त होने वाले शब्दों के लिए, " जो प्री-पैकेज्ड और लेबल किए गए हो " शब्द प्रतिस्थापित किए जाएंगे;

अर्ध-कीमती पत्थर [हीरे से भिन्न]; सिंथेटिक या पुनर्निर्मित हीरे, बिना काम के या केवल आरी या मोटे तौर पर आकार के" को प्रतिस्थापित किया जाएगा;

च. अनुसूची VI में तालिका के पश्चात्, निम्नलिखित प्रविष्टियों को अन्तः स्थापित किया जाएगा, यथा:-

"अनुसूची VII – 1.50%

क्रमांक	अध्याय/शीर्षक/उप-शीर्षक/टैरिफ मद	माल का विवरण
(1)	(2)	(3)
1.	7102	अनुसूची VI में तालिका के क्रम संख्या 1 में निर्दिष्ट वस्तुओं से भिन्न अन्य सामान
2.	7104	अनुसूची VI में तालिका के क्रम संख्या 3 में निर्दिष्ट वस्तुओं से भिन्न अन्य सामान";

छ. अनुसूची VII के पश्चात्, स्पष्टीकरण में, खंड (ii) के स्थान पर, निम्नलिखित खंड को प्रतिस्थापित किया जाएगा, यथा:-

“(ii) 'प्री-पैकेज्ड और लेबल' वाक्यांश का अर्थ 'प्री-पैकेज्ड कमोडिटी' है जिसे विधिक माप विज्ञान अधिनियम, 2009 (2010 का 1) की धारा 2 के उपधारा (1) में परिभाषित किया गया है, जहां विधिक माप विज्ञान अधिनियम, 2009 (2010 का 1) और उसके तहत बनाए गए नियमों के प्रावधानों के अनुसरण में किये गए पैकेज जिसमें माल पहले से पैक किया गया है या उस पर सुरक्षित रूप से लेबल चिपका हुआ है”.

2. यह अधिसूचना 18 जुलाई, 2022 से लागू होगी।

[फा.सं. 190354/172/2022-टीआरयू]

विक्रम विजय वानेरे, अवर सचिव

नोटः—प्रधान अधिसूचना संख्या 1/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017 को सा.का.नि. 666(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण के भाग-II खंड-3, उप-खंड(i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 01/2022- एकीकृत कर (दर), दिनांक 31 मार्च, 2022, जिसे सा.का.नि. 238(अ), दिनांक 31 मार्च, 2022, को भारत के राजपत्र, असाधारण के भाग- II खंड-3, उप-खंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 13th July, 2022

No. . 6/2022-Intergrated Tax (Rate)

G.S.R. 551(E).—In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:-

1. In the said notification, -
 - A. in the opening paragraph,
 - (i) in clause (v), the word “and” shall be omitted;
 - (ii) in clause (vi), after the word and figures “Schedule VI”, the figure and word “and” shall be inserted;
 - (iii) after clause (vi), the following clause shall be inserted, namely:-

“(vii) 1.50 per cent. in respect of goods specified in Schedule VII”.

B. in Schedule I – 5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words ~~and put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled”;
-----	------	---

(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words ~~and put up in~~ and ending with the words ~~as in the ANNEXURE~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(v) against S. No. 25, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words ~~as in the ANNEXURE~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words ~~as in the ANNEXURE~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
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(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words ~~other than those put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~other than those pre-packaged and labelled~~ shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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(xiv) against S. No. 182, in column (3), for the words ~~put up in unit containers and bearing a brand name~~, the words ~~pre-packaged and labelled.~~ shall be substituted;

(xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against S. No. 215, in column (3), for the words ~~put up in unit container and bearing a brand name~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 12%, -

(i) against S. No. 16, in column (3), after the word “~~gavas~~”, the words and brackets “ ~~mangoes (other than mangoes sliced, dried)~~” shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words “~~put up in~~” and ending with the words and bracket “~~in the ANNEXURE]~~”, the words “pre-packaged and labelled” shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words “~~put up in~~” and ending with the words and bracket “~~in the ANNEXURE]~~”, the words “pre-packaged and labelled” shall be substituted;

(iv) against S. No. 65, in column (3), after the word “~~on~~trceptives”, the words “~~and~~ Ostomy appliances” shall be inserted;

(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed”;
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(ix) against S. No. 176B, for the entry in column (3), the entry “~~Fly ash bricks; Fly ash aggregates; Fly ash blocks~~” shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“194A	8419 12	Solar water heater and system”;
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures “~~machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]~~”, the words “~~parts thereof~~” shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 18%, -

(i) against S. No. 30A, for the entry in column (3), the entry —~~tar~~ distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars” shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
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(iii) against S. No. 148, in column (3), the brackets and words ~~“Other than aseptic packaging paper”~~ shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket —~~Saps”~~, the figures and words —~~Cheques, loose or in book form”~~ shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures ~~“other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content”~~, the brackets and words ~~“other than Fly ash bricks; Fly ash aggregates; Fly ash blocks”~~ shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words ~~“other than paper knives, pencil sharpeners and blades therefor”~~ shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
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(ix) against S. No. 317A, for the entry in column (3), the entry —~~(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”~~ shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or	E-waste
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	85	<i>Explanation.</i> - For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words ~~“other than wet grinder consisting of stone as a grinder”~~ shall be omitted;

(xv) against S. No. 390, in column (3), the brackets, words and letters ~~“other than Light-Emitting Diode (LED) Light Sources”~~ shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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(xvii) against S. No. 413, for the entry in column (3), the entry ~~“Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter”~~ shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets ~~“LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)”~~ shall be omitted;

E. in Schedule VI – 0.25%,

(i) against S. No. 1, for the entry in column (3), the entry ~~“Rough diamonds or simply sawn diamonds, industrial or non-industrial”~~ shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry ~~“Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped”~~ shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

"Schedule VII – 1.5%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI”;

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.‘.

2. This notification shall come into force on the 18th day of July, 2022.

[F.No.190354/172/2022-TRU]

VIKRAM VIJAY WANERE, Under Secy.

Note:- The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, and was last amended by notification No. 01/2022 –Integrated Tax (Rate), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 238(E), dated the 31st March, 2022.

NOTIFICATION

New Delhi, the 13th July, 2022

No. 6/2022-Union Territory Tax (Rate)

G.S.R. 552(E).—In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E), dated the 28th June, 2017, namely:-

1. In the said notification, -

A. in the opening paragraph,

(i) in clause (v), the word ~~and~~ shall be omitted;

(ii) in clause (vi), after the word and figures ~~Schedule VI~~, the figure and word ~~and~~ shall be inserted;

(iii) after clause (vi), the following clause shall be inserted, namely:-

"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".

B. in Schedule I – 2.5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words ~~and put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled";
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(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words ~~and put up in~~ and ending with the words ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(v) against S. No. 25, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words ~~put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~pre-packaged and labelled~~ shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled";
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(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled";
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words ~~other than those put up in~~ and ending with the words and bracket ~~as in the ANNEXURE]~~, the words ~~other than those pre-packaged and labelled~~ shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

4 81B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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(xiv) against S. No. 182, in column (3), for the words ~~put up in unit containers and bearing a brand name~~”, the words ~~pre-packaged and labelled~~” shall be substituted;

(xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;

(xvi) against S. No. 215, in column (3), for the words ~~put up in unit container and bearing a brand name~~”, the words ~~pre-packaged and labelled~~” shall be substituted;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

2 55A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

(i) against S. No. 16, in column (3), after the word ~~gavas~~”, the words and brackets ~~mangoes (other than mangoes sliced, dried)~~” shall be inserted;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words ~~put up in~~” and ending with the words and bracket ~~in the ANNEXURE]~~”, the words ~~pre-packaged and labelled~~” shall be substituted;

(iii) against S. No. 46, in column (3), for the portion beginning with the words ~~put up in~~” and ending with the words and bracket ~~in the ANNEXURE]~~”, the words ~~pre-packaged and labelled~~” shall be substituted;

(iv) against S. No. 65, in column (3), after the word ~~ontraceptives~~”, the words ~~and Ostomy appliances~~” shall be inserted;

(v) S. No.70 and the entries relating thereto shall be omitted;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

8 5 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

1 25A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed”;
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(ix) against S. No. 176B, for the entry in column (3), the entry ~~“Fly ash bricks; Fly ash aggregates; Fly ash blocks”~~ shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

194A	8419 12	Solar water heater and system”;
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures ~~“machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]”~~, the words ~~“parts thereof”~~ shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry ~~“Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars”~~ shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
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(iii) against S. No. 148, in column (3), the brackets and words ~~“Other than aseptic packaging paper”~~ shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket ~~“Saps”~~, the figures and words ~~“Cheques, loose or in book form”~~ shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures ~~“other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content”~~, the brackets and words ~~“other than Fly ash bricks; Fly ash aggregates; Fly ash blocks”~~ shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words ~~“other than paper knives, pencil sharpeners and blades therefor”~~ shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
-----------------	------	---

(ix) against S. No. 317A, for the entry in column (3), the entry ~~“(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”~~ shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
-----------------	------	---

(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

371A	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words ~~“other than wet grinder consisting of stone as a grinder”~~ shall be omitted;

(xv) against S. No. 390, in column (3), the brackets, words and letters ~~“other than Light-Emitting Diode (LED) Light Sources”~~ shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

406A	8807	Parts of goods of heading 8801”;
-----------------	------	----------------------------------

(xvii) against S. No. 413, for the entry in column (3), the entry ~~“Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter”~~ shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets ~~“LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)”~~ shall be omitted;

E. in Schedule VI – 0.125%,

(i) against S. No. 1, for the entry in column (3), the entry ~~“Rough diamonds or simply sawn diamonds, industrial or non-industrial”~~ shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry ~~“Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped”~~ shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

"Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI”;

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.⁴.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

VIKRAM VIJAY WANERE, Under Secy.

Note:- The principal notification No.1/2017-Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710(E), dated the 28th June, 2017, and was last amended by notification No. 01/2022-Union Territory Tax (Rate), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 240(E), dated the 31st March, 2022.

अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 7/2022-केन्द्रीय कर (दर)

सा.का.नि. 553(अ).—केन्द्रीय माल एवं सेवाकर अधिनियम, 2017 (2017 का 12), की धारा 11 की उप धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 2/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 674 (अ), दिनांक 28 जून, 2017, के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:—

(क) अनुसूची में, -

(i) क्रम संख्या 9 और 22 के समक्ष, कॉलम (3) में "जिन्हे किसी यूनिट कंटेनर" शब्दों से प्रारंभ होने वाले और "परित्याग कर दिया गया हो]" से अंत होने वाले शब्दों के स्थान पर "जिन्हे प्री-पैकेज्ड और लेबल किया गया हो" शब्दों को प्रतिस्थापित किया जाएगा;

(ii) क्रम संख्या 26 के समक्ष, कॉलम (3) की प्रविष्टि के स्थान पर प्रविष्टि

"दही, लस्सी, छाछ, उनसे भिन्न, जिन्हे प्री-पैकेज्ड और लेबल किया गया हो" को प्रतिस्थापित किया जाएगा;

(iii) क्रम संख्या 27, 29, 30ख, 45, 46क के समक्ष, कॉलम (3) में, "जिन्हे किसी यूनिट कंटेनर" शब्दों से प्रारंभ होने वाले और "परित्याग कर दिया गया हो]" से अंत होने वाले शब्दों के स्थान पर "जिन्हे प्री-पैकेज्ड और लेबल किया गया हो" शब्दों को प्रतिस्थापित किया जाएगा;

(iv) क्रम संख्या 46ख के समक्ष, कॉलम (3) में "जिन्हे किसी यूनिट कंटेनर" शब्दों से प्रारंभ होने वाले और "परित्याग कर दिया गया हो]" से अंत होने वाले शब्दों के स्थान पर "जिन्हे प्री-पैकेज्ड और लेबल किया गया हो" शब्दों को प्रतिस्थापित किया जाएगा;

(v) क्रम संख्या 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 और 75 के समक्ष, कॉलम (3) में, "जिन्हे किसी यूनिट कंटेनर" शब्दों से प्रारंभ होने वाले और "परित्याग कर दिया गया हो]" से अंत होने वाले शब्दों के स्थान पर "जिन्हे प्री-पैकेज्ड और लेबल किया गया हो" शब्दों को प्रतिस्थापित किया जाएगा;

NOTIFICATION

New Delhi, the 13th July, 2022

No. . 7/2022-Central Tax (Rate)

G.S.R. 553(E).—In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:—

In the said notification,

(A) in the Schedule, -

(i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words ~~other~~ than those put up in” and ending with the words ~~conditions~~ as in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(ii) against S. No. 26, for the entry in column (3), the entry ~~urd~~, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;

(iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words ~~other~~ than those put up in” and ending with the words ~~conditions~~ as in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(iv) against S. No. 46B, in column (3), for the portion beginning with the words ~~other~~ than those” and ending with the words ~~conditions~~ as in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(v) against S. Nos. 65, 66, 67, 68, 69, 70, 71,72, 73, 74 and 75, in column (3), for the portion beginning with ~~other~~ than those” and ending with the words ~~conditions~~ as in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words ~~other~~ than those” and ending with the words ~~conditions~~ as in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(vii) against S. No. 94, for the entry in column (3), the entry ~~(i)~~Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;

(viii) against S. No. 95, in column (3), after the word ~~Murki~~”, the words and symbols ~~other~~ than pre-packaged and labelled” shall be inserted;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words ~~other~~ than those put up” and ending with the words ~~as~~ specified in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(x) against S. No. 99, in column (3), the word ~~purified,~~ ” shall be omitted;

(xi) against S. No. 108, in column (3), for the portion beginning with the words ~~other~~ than those” and ending with the words ~~conditions~~ as in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words ~~other~~ than those put up” and ending with the words ~~as~~ in the ANNEXURE I]”, the words ~~other~~ than pre-packaged and labelled” shall be substituted;

(xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

—(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

[F. No.190354/172/2022-TRU]

VIKRAM VIJAY WANERE, Under Secy.

Note:—The principal notification No.2/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 674(E), dated the 28th June, 2017, and was last amended *vide* notification No. 19/2021-Central Tax (Rate) dated the 28th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 895(E), dated the 28th December, 2021.

अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 7/2022- एकीकृत कर (दर)

सा.का.नि. 554(अ).—एकीकृत माल एवं सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 5 की उप धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 2/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 667 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:—

(क) अनुसूची में, -

(i) क्रम संख्या 9 और 22 के समक्ष, कॉलम (3) में “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो]” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(ii) क्रम संख्या 26 के समक्ष, कॉलम (3) की प्रविष्टि के स्थान पर प्रविष्टि

“दही, लस्सी, छाछ, उनसे भिन्न, जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” को प्रतिस्थापित किया जाएगा;

(iii) क्रम संख्या 27, 29, 30ख, 45, 46क के समक्ष, कॉलम (3) में, “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो]” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(iv) क्रम संख्या 46ख के समक्ष, कॉलम (3) में “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो]” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(v) क्रम संख्या 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 और 75 के समक्ष, कॉलम (3) में, “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो]” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

NOTIFICATION

New Delhi, the 13th July, 2022

No. 7/2022-Integrated Tax (Rate)

G.S.R. 554(E).—In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 28th June, 2017, namely:-

In the said notification,

(A) in the Schedule, -

(i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(ii) against S. No. 26, for the entry in column (3), the entry “Gurd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;

(iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(iv) against S. No. 46B, in column (3), for the portion beginning with the words “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(vii) against S. No. 94, for the entry in column (3), the entry “(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;

(viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “other than pre-packaged and labelled” shall be inserted;

(ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(x) against S. No. 99, in column (3), the word “purified, ” shall be omitted;

(xi) against S. No. 108, in column (3), for the portion beginning with the words “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;

(xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;

(xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (1) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a

label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

[F. No.19035/172/2022-TRU]

VIKRAM VIJAY WANERE, Under Secy.

Note:—The principal notification No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, and was last amended vide notification No. 19/2021-Integrated Tax (Rate) dated the 28th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 896(E), dated the 28th December, 2021.

अधिसूचना

नई दिल्ली, 13 जुलाई, 2022

सं. 7/2022- संघ राज्य कर (दर)

सा.का.नि. 555(अ).—संघ राज्य माल एवं सेवाकर अधिनियम, 2017 (2017 का 14) की धारा 7 की उप धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्र सरकार, परिषद की सिफारिशों के आधार पर, एतद्वारा, भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 2/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 711 (अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, के भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करती है, यथा:—

(क) अनुसूची में, -

(i) क्रम संख्या 9 और 22 के समक्ष, कॉलम (3) में “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(ii) क्रम संख्या 26 के समक्ष, कॉलम (3) की प्रविष्टि के स्थान पर प्रविष्टि

“दही, लस्सी, छाछ, उनसे भिन्न, जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” को प्रतिस्थापित किया जाएगा;

(iii) क्रम संख्या 27, 29, 30ख, 45, 46क के समक्ष, कॉलम (3) में, “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(iv) क्रम संख्या 46ख के समक्ष, कॉलम (3) में “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(v) क्रम संख्या 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 और 75 के समक्ष, कॉलम (3) में, “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

(vi) क्रम संख्या 77 और 78 के समक्ष, कॉलम (3) में, “जिन्हे किसी यूनिट कंटेनर” शब्दों से प्रारंभ होने वाले और “परित्याग कर दिया गया हो” से अंत होने वाले शब्दों के स्थान पर “जिन्हे प्री-पेकेज्ड और लेबल किया गया हो” शब्दों को प्रतिस्थापित किया जाएगा;

NOTIFICATION

New Delhi, the 13th July, 2022

No. 7/2022-Union Territory Tax (Rate)

G.S.R. 555(E).— In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711(E), dated the 28th June, 2017, namely:-

In the said notification,

(A) in the Schedule, -

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry “Gurd, Lassi, Butter milk, other than pre-packaged and labelled” shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry “(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled” shall be substituted;
- (viii) against S. No. 95, in column (3), after the word “Murki”, the words and symbols “other than pre-packaged and labelled” shall be inserted;
- (ix) against S. No. 97A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as specified in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (x) against S. No. 99, in column (3), the word “purified, ” shall be omitted;
- (xi) against S. No. 108, in column (3), for the portion beginning with the words “other than those” and ending with the words “conditions as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;
- (xiv) against S. No. 132A, in column (3), for the portion beginning with the words “other than those put up” and ending with the words “as in the ANNEXURE I]”, the words “other than pre-packaged and labelled” shall be substituted;
- (xv) S. No. 141 and the entries relating thereto shall be omitted;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

“(i) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a

label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force on the 18th day of July, 2022.

[F. No.190354/172/2022-TRU]

VIKRAM VIJAY WANERE, Under Secy.

Note:—The principal notification No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 711(E), dated the 28th June, 2017 and was last amended *vide* Notification No. 19/2021-Union Territory Tax (Rate) dated the 28th December, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 897(E), dated the 28th December, 2021.