



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Rate of state tax on goods – Amendments - Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No.167

Dated: 31.12.2018

Margazhi-16

Thiruvalluvar Aandu, 2049

Read:

G.O. (Ms) No.62, Commercial Taxes and Registration Department, dated 29.6.2017.

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st December, 2018.

(BY ORDER OF THE GOVERNOR)

**Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Additional Chief Secretary/Commissioner of State Tax, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 31st December, 2018 and to send 100 copies to the Government and 500 copies to the Additional Chief Secretary/Commissioner of State Tax, Chennai-5.)

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Additional Chief Secretary/Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai – 9.

All Secretaries to Government, Chennai – 9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements),
Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu
Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9.
(for paper placing)

NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/By Order//

d. d. d. d. d.
31/12/2018
SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following amendments to the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

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) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309]” shall be substituted;

(v) against 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 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) against 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 the Commercial Taxes and Registration Department Notification No.II(2)/CTR/532(d-14)/2017, published at pages 85-119 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated 29th June, 2017, 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, debacked 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	6305 32 00	Flexible intermediate bulk containers”;
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(iv) against S. No. 173, in the entry in column (3), the words “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) against 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) against S. No. 383, in the entry in column (3), after the words "television cameras", the words ",digital cameras and video camera recorders", shall be inserted;
- (vi) against S. No. 383C, in the entry in column (3), for the figures and letters "68 cm", the figures and word "32 inches" shall be substituted;
- (vii) against S. No. 384, in the entry in column (3), for the figures and word "20 inches", the figures 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 pintables, 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 90 90 like ludo, etc.]";
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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) against 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) against S. No. 154, in the entry in column (3), for the figures and word "20 inches" and the figures and word "68 cm", the figures and word "32 inches" shall respectively 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 8711";
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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.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True Copy/

S. Sridhar
31/12/19
SECTION OFFICER