



ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Exemption from state tax on handicraft goods – Notification - Issued.

COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 95

Dated: 26.7.2018

Aadi-10

Thiruvalluvar Aandu, 2049

ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 26th July, 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 26th July, 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//

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26/7/2018

SECTION OFFICER

ANNEXURE.
NOTIFICATION.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much state tax leviable thereon under section 9 of the said Act as is in excess of the rate specified in column (4) of the said Table.

Explanation - For the purpose of this notification, the expression “handicraft goods” means – Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility.

Table

| S.No. | Chapter, Heading, Subheading or Tariff item | Description of Goods | Rate |
|-------|---|---|-------|
| (1) | (2) | (3) | (4) |
| 1. | 3406 | Handcrafted candles | 6 % |
| 2. | 4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39 | Handbags including pouches and purses; jewellery box | 6 % |
| 3. | 4416, 4421 99 90 | Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats) | 6 % |
| 4. | 4414 00 00 | Wooden frames for painting, photographs, mirrors etc - | 6 % |
| 5. | 4420 | Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft] | 6 % |
| 6. | 4503 90 90 4504 90 | Art ware of cork [including articles of sholapith] | 6 % |
| 7. | 4601 and 4602 | Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat] | 2.5 % |

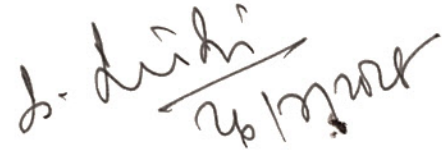
| | | | |
|-----|---------------------------|--|-------|
| 8. | 4823 | Articles made of paper mache | 2.5 % |
| 9. | 5607, 5609 | Coir articles | 2.5 % |
| 10. | 5609 00 20, 5609 00 90 | Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps | 2.5% |
| 11. | 57 | Handmade carpets and other handmade textile floor coverings (including namda/gabba) | 2.5 % |
| 12. | 5804 30 00 | Handmade lace | 2.5 % |
| 13. | 5805 | Hand-woven tapestries | 2.5 % |
| 14. | 5808 10 | Hand-made braids and ornamental trimming in the piece | 2.5 % |
| 15. | 5810 | Hand embroidered articles | 2.5 % |
| 16. | 6117, 6214 | Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece | 2.5 % |
| 17. | 6117, 6214 | Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece | 6 % |
| 18. | 6802 | Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand) | 6 % |
| 19. | 6815 99 90 | Stone art ware, stone inlay work | 6 % |
| 20. | 6912 00 10 6912 00 20 | Tableware and kitchenware of clay and terracotta, other clay articles | 6% |
| 21. | 6913 90 00 | Statuettes & other ornamental ceramic articles (incl blue potteries) | 6 % |
| 22. | 7009 92 00 | Ornamental framed mirrors | 6 % |
| 23. | 7018 10 | Bangles, beads and small ware | 2.5 % |
| 24. | 7018 90 10 | Glass statues [other than those of crystal] | 6 % |
| 25. | 7020 00 90 | Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase] | 6 % |
| 26. | 7113 11 10 | Silver filigree work | 1.5 % |
| 27. | 7117 | Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland) | 1.5 % |
| 28. | 7326 90 99 | Art ware of iron | 6 % |
| 29. | 7419 99 | Art ware of brass, copper/ copper alloys, electro plated with nickel/silver | 6 % |
| 30. | 7616 99 90 | Aluminium art ware | 6 % |
| 31. | 8306 | Bells, gongs and 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; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali) | 6 % |
| 32. | 9405 10 | Handcrafted lamps (including panchloga lamp) | 6 % |
| 33. | 9401 50, 9403 80 | Furniture of bamboo, rattan and cane | 6 % |
| 34. | 9503 | Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll) | 6 % |
| 35. | 9504 | Ganjifa card | 6 % |

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|-----|------|--|-----|
| 36. | 9601 | Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material | 6 % |
| 37. | 9602 | Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac) | 6 % |
| 38. | 9701 | Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc) | 6 % |
| 39. | 9703 | Original sculptures and statuary, in metal, stone or any other material | 6 % |

2. This notification shall come into force on the 27th July, 2018.

Ka. BALACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT

/True copy/



SECTION OFFICER