



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

No. 27/2017-State Tax (Rate)

Dated the 22nd September, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 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 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, Extraordinary, *vide* number 280, dated the 6th July, 2017, namely:-

In the said notification,-

(A) in Schedule I-2.5%,-

(i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE], shall be substituted;

(ii) after S. No. 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

029A	0802	Walnuts, whether or not shelled ;
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(iii) after S. No. 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

033A	0813	Tamarind, dried ;
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(iv) after S. No. 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ö100A	2106	Roasted Gramö ;
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(v) in S. No. 105, in column (3), the brackets and words, ö[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]ö, shall be omitted;

(vi) in S. No. 106, in column (3), the brackets and words, ö[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]ö, shall be omitted;

(vii) in S. No. 107, in column (3), for the words, öother than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cakeö, the words öother than cotton seed oil cakeö, shall be substituted;

(viii) in S. No. 185, for the entry in column (3), the entry öAgarbatti, lobhan, dhoop batti, dhoop, sambhraniö, shall be substituted;

(ix) after S. No. 198 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

ö198A	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, walletsö;
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(x) in S. No. 200, in column (3), for the word ökitesö, the words öKites, Paper mache articlesö, shall be substituted;

(xi) after S. No. 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ö201A	4907	Duty Credit Scripsö ;
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(xii) after S. No. 219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

ø219A	5801	Corduroy fabrics
219B	5808	Saree fallö ;

(xiii) after S. No. 257 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ø257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per pieceö ;
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(xiv) after S. No. 259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ø259A	9601	Worked corals other than articles of coralö ;
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(xv) for S. No. 260 and the entries relating thereto, the following shall be substituted, namely:-

ø260	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]ö ;
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(xvi) after S. No. 263 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ø263A	Any chapter	Rosaries, prayer beads or Hawan samagriö ;
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(B) in Schedule II-6%,-

(i) in S. No. 15, in column (3), the word øwalnuts,ö , shall be omitted;

(ii) in S. No. 17, in column (3), for the words and figure "dried fruits of Chapter 8", the words, figure and brackets, "dried fruits of Chapter 8 [other than tamarind, dried]", shall be substituted;

(iii) in S. No. 45, in column (3), for the words and brackets, "Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi", the words and brackets, "Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter", shall be substituted;

(iv) in S. No. 46, in column (3), for the words "ready for consumption form", the words and brackets, "ready for consumption form (other than roasted gram)", shall be substituted;

(v) in S. No. 49, in column (3), for the words "put up in unit container and bearing a registered brand name", the words, brackets and letters "put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE], shall be substituted;

(vi) in S. No. 73, in column (3), for the word "agarbattis", the words, "agarbattis, lobhan, dhoop batti, dhoop, sambhrani", shall be substituted;

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

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

92A	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals];
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(ix) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

99A	4419	Tableware and Kitchenware of wood ;
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(x) in S. No. 128, in column (3) , for the words "similar documents of title", the words and brackets, "similar documents of title[other than Duty Credit Scrips]", shall be substituted;

(xi) in S. No. 147, for the entry in column (3) ,the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806", shall be substituted;

(xii) in S. No. 154, for the entry in column (3) ,the entry "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]", shall be substituted;

(xiii) after S. No. 171 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

171A	6501	Textile caps ;
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(xiv) in S. No. 176, in column (3), after the words "Sand lime bricks" the words "or Stone inlay work" shall be inserted;

(xv) after S. No. 176 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

176A	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone;
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(xvi) after S.No. 177 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

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

		toilet articles, other than of porcelain or china
177D	6913	Statues and other ornamental articlesö;

(xvii) after S.No. 189 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ö189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware ö;
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(xviii) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ö195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklersö ;
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(xix) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ö224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per pieceö ;
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(xx) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

ö231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)ö;
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(C) in Schedule III-9%,-

(i) in S. No. 23, in column (3), for the words and bracket "Diabetic foods:[other than Namkeens", the words and bracket, "Diabetic foods, Custard powder:[other than batters including idli/dosa batter, Namkeens", shall be substituted;

(ii) in S. No. 111, in column (3), for the words "Plastic Tarpaulin", the words, "Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats", shall be substituted;

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

123A	4016	Rice rubber rolls for paddy de-husking machine ;
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(iv) S. No. 140 and the entries thereof shall be omitted;

(v) in S. No. 157, in column (3), for the words "Braille paper", the words "Braille paper, kites, Paper mache articles" shall be substituted;

(vi) in S. No. 172, in column (3), for the words, "of felt", the words and brackets, "of felt [other than textile caps]", shall be substituted;

(vii) S. Nos. 186 and 187 and the entries thereof shall be omitted;

(viii) S. No. 304 and entries thereof shall be omitted;

(ix) in S. No. 325, in column (3), for the words "other than fire extinguishers, whether or not charged", the words, "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be substituted;

(x) in S. No. 384, in column (3), for the words and figures, "Computer monitors not exceeding 17 inches", the words and figures, "Computer monitors not exceeding 20 inches", shall be substituted;

(xi) in S. No. 438, for the entry in column (3), the entry, "Coir mattresses, cotton pillows and mattresses", shall be substituted;

(xii) after S. No. 449 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

449A	9613	Kitchen gas lighters ;
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(D) in Schedule-IV-14%,-

- (i) in S. No. 9, in column (3), the words , Custard powderö shall be omitted;
- (ii) in S. No. 45, in column (3), for the words, , plastic tarpaulinsö, the words ,plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoatsö, shall be substituted;
- (iii) in S. No. 49, in column (3), for the words, ,other than erasersö, the words, ,other than erasers, rubber bands, rice rubber rolls for paddy de-husking machineö, shall be substituted;
- (iv) in S. No. 70, in column (3), for the words, , of Other calcareous stoneö, the words and brackets, ,of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]ö, shall be substituted;
- (v) in S. No. 85, the words, , ;ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goodsö, shall be omitted;
- (vi) S. No. 87 and the entries thereof shall be omitted;
- (vii) in S. No. 154, in column (3), for the words and figures, ,other than computer monitors not exceeding 17 inchesö, the words and figures, ,other than computer monitors not exceeding 20 inchesö, shall be substituted;
- (viii)S. No. 219 and entries thereof shall be omitted;
- (ix) in S. No. 222, in column (3), for the words, ,other than flints and wicksö, the brackets and words, ,[other than flints, wicks or Kitchen gas lighters]ö, shall be substituted;

(E) in Schedule-V-1.5%,-

in S.No. 2, in column (3), for the words, ,other than Non-Industrial Unworked or simply sawn, cleaved or brutedö, the words, ,other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamondsö, shall be substituted;

(F) in Schedule-VI-0.125%,-

in S. No. 1, for the entry in column (3), the entry, ,Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamondsö, shall be substituted;

(G) in the *Explanation*, for clause (ii), the following shall be substituted, namely: -

ö(ii)(a) The phrase ,brand nameö means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or

writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999, irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);

(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.

(H) after paragraph 2, the following Annexure shall be inserted, namely: -

ANNEXURE

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

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the jurisdictional commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

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