
In the said notification, -

(1) in the Schedule,

(i) for S. Nos. 8 and 9 and the entries relating thereto, the following shall be substituted, namely: -

<p>| | | |</p>
<table>
<thead>
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</thead>
<tbody>
<tr>
<td>8</td>
<td>0203,</td>
<td>All goods, fresh or chilled</td>
</tr>
<tr>
<td></td>
<td>0204,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0205,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0206,</td>
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<tr>
<td></td>
<td>0207,</td>
<td></td>
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<tr>
<td></td>
<td>0208,</td>
<td></td>
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<tr>
<td></td>
<td>0209,</td>
<td></td>
</tr>
</tbody>
</table>
| 9 | 0202, | All goods [other than fresh or chilled] other than those put up in unit container and, -
|   | 0203, | (a) bearing a registered brand name; or |
|   | 0204, | (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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]; |
|   | 0205, |   |
|   | 0206, |   |
(ii) S. Nos. 10,11,12,13,14,15,16,17 and the entries thereof shall be omitted;

(iii) for S. Nos. 21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

<p>| | | |</p>
<table>
<thead>
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</thead>
<tbody>
<tr>
<td>21</td>
<td>0304, 0305, 0307, 0308</td>
<td>All goods, fresh or chilled</td>
</tr>
<tr>
<td>22</td>
<td>0303, 0304, 0305, 0306, 0307, 0308</td>
<td>All goods [other than fresh or chilled] and other than those put up in unit container and,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(a) bearing a registered brand name; or</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE [ ]</td>
</tr>
</tbody>
</table>

(iv) S. Nos. 23, 24 and the entries thereof shall be omitted;

(v) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

<p>| | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>30A</td>
<td>0504</td>
<td>All goods, fresh or chilled</td>
</tr>
</tbody>
</table>
| 30B | 0504 | All goods [other than fresh or chilled] other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]; |

(vi) after S. No. 43 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| "43A" | 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]; |

(vii) in S. No. 46, in column (3), for the words "fresh or chilled" the words "fresh or chilled, dried" shall be substituted;

(viii) after S. No. 46 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

| "46A" | 0714 | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]; |

| 46B | 08 | Dried makhana, whether or not shelled or peeled [other than |
those 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE [I];

(ix) in S. No. 77, in the entry in column (3), for the words “Flour of potatoes” the words “Flour, powder, flakes, granules or pellets of potatoes”, shall be substituted;

(x) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “78A” | 1106 10 10 | Guar meal |

(xi) after S. No. 87 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “87A” | 1210 10 00 | Hop cones, neither ground nor powdered nor in the form of pellets |

(xii) after S. No. 93 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “93A” | 1404 90 60 | coconut shell, unworked |

(xiii) in S. No. 94, for the entry in column 3, the entry “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsrari Sugar” shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry “Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water”, shall be substituted;

(xv) After S.No 103 and the entries related thereto, the following serial no. and the entries shall be inserted:

| “103A” | 26 | Uranium Ore Concentrate |
(xvi) after S. No. 136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "136A" | 7113 | Bangles of lac/ shellac |

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

(b) The phrase “registered brand name” means,

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

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


Sd/-

(Navin K. Choudhary) IAS
Principal Secretary to Government
Finance Department
Dated:- 15-11-2017

No. ET/Ettl/GST/119/2017-part-II

Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All financial Commissioners.
4. Principal Secretary to Hon’ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioner/Secretaries to Government.
13. Pvt. Secretary to Hon’ble Finance Minister.
14. Pvt. Secretary to Hon’ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Ban Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadi Fareed)
Under Secretary to Government