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GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No.F3 (59)/Fin (Rev-1)/2017-18/DS-VI/768

Dated: 28-11-2017

Notification No. 41/2017- State Tax (Rate)

No.F3(59)/Fin(Rev-1)/2017-18/ .- In exercise of the powers conferred by sub-section (1) of section 9 of the Delhi Goods and Services Tax Act, 2017 (Delhi Act 03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Delhi in the Department of Finance (Revenue-1), No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, *vide* number No.F3 (15)/Fin/(Rev-1)/2017-18/DS-VI/382, dated the 30th June, 2017, namely:-

In the said notification,-

(A) in Schedule I- 2.5%,-

(i) for S.No. 1 and the entries relating thereto, the following shall be substituted, namely: -

"1	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], and 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]";
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(ii) for S.No. 2 and the entries relating thereto, the following shall be substituted, namely:-

"2	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and 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]";
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(ix) in S. No. 58, in the entry in column (3), after the words "Meal, powder," the words "Flour", shall be inserted;

(x) S. No. 60 and the entries relating thereto shall be omitted;

(xi) in S. No. 66, in column (3), the words, "other than of seed quality" shall be omitted;

(xii) for S. No. 72 and the entries relating thereto, the following shall be substituted, namely:-

"72	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin";
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(xiii) for S. No. 78 and the entries relating thereto, the following shall be substituted, namely:-

"78	1404 [other than 1404 90 10, 1404 90 40, 1404 90 50, 1404 90 60]	Vegetable products not elsewhere specified or included such as, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, Rudraksha seeds [other than bidi wrapper leaves (tendu), betel leaves, Indian katha, coconut shell, unworked]";
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(xiv) in S. No. 91, in column (3), the words, "khandsari sugar" shall be omitted;

(xv) in S. No. 92, for the entry in column (3), the entry "Palmyra sugar, mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa" shall be substituted;

(xvi) in S. No. 100 A, in column (3), after the words "Roasted Gram", the words ",idli/dosa batter, chutney powder" shall be inserted;

(xvii) for S. No. 111 and the entries relating thereto, the following shall be substituted, namely:-

"111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur";
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(xviii) in S. No. 135, in column (3), after the words, figures and letters "natural boric acid containing not more than 85% of H₃BO₃" the brackets and words "(calculated on dry weight)" shall be inserted;

218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
218D	5609	Products of coir” ;

(xxiii) after S. No. 219A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“219AA	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) ” ;
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(xxiv) for S. No. 224 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

“224	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece ” ;
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(xxv) after S. No. 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“224A	6309	Worn clothing and other worn articles; rags ” ;
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(xxvi) after S. No. 225 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“225A	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content” ;
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(xxvii) after S. No. 230 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“230A	8407 10 00, 8411	Aircraft engines ” ;
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(xxviii) in S. No. 234A, for the entry in column (3) ,the entry “E-waste

(v) in S. No. 43, for the entry in column (3), the entry "Yeasts (active and inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders" shall be substituted;

(vi) for S. No. 44 and the entries relating thereto, the following shall be substituted, namely:-

"44	2103	All goods, including Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings";
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(vii) in S. No. 45, in column (3), the words " including idli or dosa batter" shall be omitted;

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

"46A	2106 90 91	Diabetic foods";
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(ix) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"57A	2804 40 10	Medical grade oxygen";
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(x) for S. No. 70 and the entries relating thereto, the following shall be substituted, namely:-

"70	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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(xi) S. No. 71, 86, 87, 88 and the entries relating thereto shall be omitted;

(xii) for S. Nos. 89, 90 and the entries relating thereto, the following shall be substituted, namely:-

"89	4202 22 20	Hand bags and shopping bags, of cotton
90	4202 22 30	Hand bags and shopping bags, of jute";

(xiii) in S. No. 139, in column (3), after the words "with rubber or plastics", the brackets and words "[other than jute twine, coir cordage or ropes]" shall be inserted;

(xiv) S. No. 140, and the entries relating thereto shall be omitted;

(xxv) for S. No. 215 and the entries relating thereto, the following shall be substituted, namely:-

"215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof";
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(xxvi) in S. No. 216, in column (3), after the word "corrective", the brackets and words "[other than goggles for correcting vision]" shall be inserted;

(xxvii) in S. No. 221, for the entry in column (3), the entry "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 orthopaedic appliances, such as crutches, surgical belts, and trusses, hearing aids]" shall be substituted;

(xxviii) after S. No. 222 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"222A	9403	Furniture wholly made of bamboo, cane or rattan";
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(xxix) in S. No. 231, in the entry in column (3), the words "fishing hooks", shall be omitted;

(xxx) after S. No. 242 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)
"243	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of goods other than Information Technology software";

(C) in Schedule III-9%,-

(i) S. No. 1, and the entries relating thereto, shall be omitted;

(ii) S. No. 10, and the entries relating thereto, shall be omitted;

(iii) in S. No. 12, for the entry in column (3), the entry "Sugar confectionery [other than mishri, batasha, bura, sakar, khadisakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, tilchikki, tilpatti, tilrevdi, sugar makhana, groundnut sweets and gajak]" shall be substituted;

(iv) after S. No. 12 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"12A	1804	Cocoa butter, fat and oil
12B	1805	Cocoa powder, not containing added sugar or sweetening matter
12C	1806	Chocolates and other food preparations containing cocoa";

	2515 12 90	
26B	2516 12 00	Granite, other than blocks";

(xiii) S. No. 27, and the entries relating thereto, shall be omitted;

(xiv) in S. No. 30, for the entry in column (3), the entry "Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste [other than fly ash]" shall be substituted;

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

"30A	2706	Tar distilled from other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars";
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(xvi) in S. No. 33, for the entry in column (3), the entry "Petroleum oils and oils obtained from bituminous minerals, other than petroleum crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; Avgas [other than kerosene PDS, petrol, diesel and ATF, not in GST]" shall be substituted;

(xvii) in S. No. 52, for the entry in column (3), the entry "Prepared pigments, prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar preparations of a kind used in ceramic, enamelling or glass industry; glass frit or other glass, in the form of powder, granules or flakes" shall be substituted;

(xviii) in S. No. 54A, for the entry in column (3), the entry "Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings" shall be substituted;

(xix) S. No. 55, and the entries relating thereto, shall be omitted;

(xx) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"57A	3303	Perfumes and toilet waters";
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(xxi) in S. No. 58, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations [other than kajal, Kumkum, Bindi, Sindur, Alta]";
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(xxii) in S. No. 59, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

(xxvii) after S. No. 62 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"62A	3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404";
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(xxviii) after S. No. 71 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives";
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(xxix) after S. No. 72 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles";
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(xxx) after S. No. 73 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"73A	3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters";
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(xxxii) after S. No. 89 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"89A	3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils";
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(xxxiii) after S. No. 90 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers";

(xxxiiii) after S. No. 94 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper [other than handbags and shopping bags, of cotton or jute]"shall be substituted;

(xli) after S. No. 124 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"124A	4203	Articles of apparel and clothing accessories, of leather or of composition leather [other than gloves specially designed for use in sports]
124B	4205	Other articles of leather or of composition leather
124C	4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons";

(xlii) S. No. 125, 126, 127, 128, 129 and 130 and the entries relating thereto shall be omitted;

(xliii) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	4303	Articles of apparel, clothing accessories and other articles of fur skin";
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(xliv) in S. No. 133, for the entry in column (3), the entry "Artificial fur and articles thereof "shall be substituted;

(xlv) after S. No. 137 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"137A	4410	Particle board, Oriented Strand Board and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances, other than specified boards
137B	4411	Fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances, other than specified boards
137C	4412	Plywood, veneered panels and similar laminated wood
137D	4413	Densified wood, in blocks, plates, strips, or profile shapes
137E	4414	Wooden frames for paintings, photographs, mirrors or similar objects
137F	4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes
137G	4421	Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware";

(xlvi) after S. No. 150 and the entries relating thereto, the following serial number and the entry shall be inserted, namely: -

"150A	4814	Wall paper and similar wall coverings; window transparencies of paper";
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(lii) in S.No. 181, for the entry in column (3), the entry "Articles of cement, of concrete or of artificial stone, whether or not reinforced" shall be substituted;

(liii) after S. No. 182 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"182A	6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813
182B	6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials
182C	6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials
182D	6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included [other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]
182E	6901	Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths";

(liv) after S. No. 184 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"184A	6904	Ceramic flooring blocks, support or filler tiles and the like
184B	6905	Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods";

(lv) in S. No. 185, for the entry in column (3), the entry "Ceramic pipes, conduits, guttering and pipe fittings "shall be substituted;

(lvi) after S. No. 185 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"185A	6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics
185B	6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods
185C	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures

		Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns];
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(lxii) in S. No. 235, for the entry in column (3), the entry "Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel [other than Kerosene burners, kerosene stoves and wood burning stoves of iron or steel]" shall be substituted;

(lxiii) after S. No. 235 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"235A	7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel";
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(lxiv) after S. No. 236 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"236A	7324	Sanitary ware and parts thereof, of iron and steel";
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(lxv) in S. No. 237, for the entry in column (3), the entry "Other cast articles of iron or steel" shall be substituted;

(lxvi) in S. No. 238, for the entry in column (3), the entry "Other articles of iron or steel" shall be substituted;

(lxvii) after S. No. 252 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils];
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(lxviii) in S. No. 253, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"7419	Other articles of copper";
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(lxix) in S. No. 262, for the entry in column no. 3, the entry "Unwrought Aluminium" shall be substituted;

(lxx) in S. No. 271, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures";
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(lxxvii) after S. No. 307 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"307A	8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405";
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(lxxviii) in S. No. 316, for the entry in column (3), the "Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]" shall be substituted;

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

"317A	8413	Concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60]
317B	8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]";

(lxxx) in S. No. 320, for the entry in columns (2) and (3), the following entries shall be substituted, namely:-

"8419		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric [other than Solar water heater and system]";
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(lxxxii) in S. No. 324, for the entry in column (3), the entry "Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds" shall be substituted;

(lxxxiii) in S. No. 325, for the entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than and Nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

(lxxxiiii) after S. No. 327 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"327A	8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment
327B	8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)

		composition, put up in pouches, envelopes or similar packings; mechanical seals”;
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(xci) in S. No. 375, for the entry in column (3), the entry “Electrical transformers, static converters (for example, rectifiers) and inductors “shall be substituted;

(xcii) after S. No. 376 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“376A	8506	Primary cells and primary batteries
376B	8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
376C	8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512”;

(xciii) in S. No. 379, for the entry in column (3), the entry “Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 [other than telephones for cellular networks or for other wireless networks]” shall be substituted;

(xciv) in S. No. 380, for the entry in column (3), the entry “Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier set “shall be substituted;

(xcv) after S. No. 380 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“380A	8519	Sound recording or reproducing apparatus”;
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(xcvi) after S. No. 381 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“381A	8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521”;
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(ci) in S. No. 390, for the entry in column (3), the entry "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than LED lamps]" shall be substituted;

(cii) in S. No. 395, for the entry in column (3), the entry "Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors" shall be substituted;

(ciii) in S.No. 396, for the entry in column (3), the entry "Carbon electrodes, carbon brushes, Lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes" shall be substituted;

(civ) after S. No. 397 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"397A	8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material";
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(cv) S. No. 410, and the entries relating thereto, shall be omitted;

(cvi) in S. No. 411, for the entry in column (3), the entry "Spectacles [other than corrective]; goggles including those for correcting vision" shall be substituted;

(cvii) after S. No. 411 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"411A	9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy
411B	9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
411C	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
411D	9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers
411E	9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens

		vehicles, aircraft, spacecraft or vessels";
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(cxii) after S.No. 425 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"425A	9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)
425B	9107	Time switches with clock or watch movement or with synchronous motor
425C	9108	Watch movements, complete and assembled";

(cxiii) in S. No. 427, for the entry in column (3), the entry "Other clock or watch parts" shall be substituted;

(cxiv) in S. No. 428, for the entry in column (3), the entry "Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements" shall be substituted;

(cxv) after S. No. 428 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"428A	9111	Watch cases and parts thereof";
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(cxvi) in S. No. 429, for the entry in column (3), the entry "Clock cases and cases of a similar type for other goods of this chapter, and parts thereof" shall be substituted;

(cxvii) after S. No. 429 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof";
429B	9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments
429C	9202	Other string musical instruments (for example, guitars, violins, harps)
429D	9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
429E	9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbols, castanets, maracas)
429F	9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)
429G	9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments

(cxxiii) in S. No. 441, for the entry in column (3), the entry "Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]" shall be substituted;

(cxxiv) after S. No. 441 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"441A	9508	Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries]
441B	9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin";

(cxxv) after S. No. 448 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"448A	9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks";
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(cxxvi) in S. No. 449A, for the entry in column no. 3, the entry "Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints or wicks" shall be substituted;

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

"449B	9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners
449C	9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing";

(cxxviii) after S. No. 452O and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software";
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(xiv) S. Nos. 155, 156, 157, 158, 159, 160, 161, 162, 163, 172, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 211, 212, 213, 214 and the entries relating thereto, shall be omitted;

(xv) S. Nos. 216, 217, 218, 220, 221, 222, 225, 226 and the entries relating thereto, shall be omitted;

(xvi) in S.No. 228, for the entry "-" in column (2), the entry "Any Chapter" shall be substituted.

(E) in Schedule-V-1.5%, in S. No. 13, for the words "of metal clad with precious metal", the words and brackets "of metal clad with precious metal[other than bangles of lac/shellac]", shall be substituted;

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

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

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

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

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

2. This notification shall come into force on the 15th day of November 2017.

By order and in the name of the Lt.
Governor of National Capital Territory
of Delhi,


(A.K. Singh)
Dy. Secretary VI (Finance)


No.F3 (59)/Fin (Rev-I)/2017-18/DS-VI/768

Dated: 28-11-2017

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi.

3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
5. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. ~~Guard File.~~
11. Website


(A.K. Singh)
Dy. Secretary VI (Finance)

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F3 (15)Fin(Rev-I)/2017-18/DS-VI/382, dated the 30th June, 2017 and last amended by Notification No. 34/2017-State Tax(Rate) dated 24th November, 2017 published in the Gazette of Delhi, Extraordinary, Part IV, vide number No. F3 (47)Fin (Rev-I)/2017-18/DS-VI/750, dated the 24th November, 2017.