



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

No.4/2017-State Tax (Rate)

Date: 30.06.2017

NOTIFICATION

In exercise of the powers conferred by sub-section (3) 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 specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the state tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

| S. No. | Tariff item, sub-heading, heading or Chapter | Description of supply of Goods | Supplier of goods | Recipient of supply |
|---------------|---|---------------------------------------|--|--|
| (1) | (2) | (3) | (4) | (5) |
| 1. | 0801 | Cashew nuts, not shelled or peeled | Agriculturist | Any registered person |
| 2. | 1404 90 10 | Bidi wrapper leaves (tendu) | Agriculturist | Any registered person |
| 3. | 2401 | Tobacco leaves | Agriculturist | Any registered person |
| 4. | 5004 to 5006 | Silk yarn | Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn | Any registered person |
| 5. | - | Supply of lottery. | State Government, Union | Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes |

| | | | | |
|--|--|--|----------------------------------|---|
| | | | Territory or any local authority | of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998). |
|--|--|--|----------------------------------|---|

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

M.G.Kiran
Principal Secretary
Finance, Revenue & Expenditure Deptt.
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