



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

No. 6/2018-State Tax (Rate)

Date: 25th January, 2018

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, *vide* number 280, dated the 6th July, 2017,
namely:-

In the said notification, -

(A) in Schedule I - 2.5%,

- (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

076A	13	Tamarind kernel powderö;
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- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

078A	1404 or 3305	Mehendi paste in conesö;
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- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

0103B	2302	Rice bran (other than de-oiled rice bran)ö;
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- (iv) in S. No. 165, in column (3), the words, öto household domestic consumers orö, shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

ö165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumersö;
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- (vi) in S. No. 198A, for the entry in column (3), the entry öManufactures of straw, of esparto or of other plaiting materials; basketware and wickerworkö, shall be substituted;
- (vii) in S. No. 219A, for the entry in column (3), the entry öCorduroy fabrics, velvet fabricsö, shall be substituted;
- (viii) in S. No. 224A, for the entry in column (2), the entry ö6309 or 6310ö, shall be substituted;
- (ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

ö243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloadsö;
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(B) in Schedule II-6%, -

- (i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

ö32AA	1704	Sugar boiled confectioneryö;
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- (ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

ö46B	2201	Drinking water packed in 20 litres bottlesö;
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- (iii) in S. No. 56, for the entry in column (2), the entry ö28 or 38ö, shall be substituted;
- (iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

57B	2809	Fertilizer grade phosphoric acid;
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(v) in S. No. 59, for the entry in column (2), the entry 29 or 3808 93, shall be substituted;

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

78A	3808	The following Bio-pesticides, namely -
		1 Bacillus thuringiensis var. israelensis
		2 Bacillus thuringiensis var. kurstaki
		3 Bacillus thuringiensis var. galleriae
		4 Bacillus sphaericus
		5 Trichoderma viride
		6 Trichoderma harzianum
		7 Pseudomonas fluorescens
		8 Beauveria bassiana
		9 NPV of Heliothis armigera
		10 NPV of Spodoptera litura
		11 Neem based pesticides
		12 Cymbopogon;

(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

80A	3826	Bio-diesel;
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(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

99A	4418	Bamboo wood building joinery
99B	4419	Tableware and Kitchenware of wood;

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;

- (xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;
- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers;
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(C) in Schedule III - 9%, -

- (i) in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]" shall be added;
- (ii) in S. No. 12, in column (3), for the words "groundnut sweets and gajak", the words "groundnut sweets, gajak and sugar boiled confectionery", shall be substituted;
- (iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words and brackets, "[other than Drinking water packed in 20 litres bottles]" shall be added;
- (iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "including Fertilizer grade Phosphoric acid" shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones]" shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;
- (viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words and brackets, "[other than bamboo wood building joinery]" shall be added;
- (ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

163A	56012200	Cigarette Filter rods;
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- (x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel;

- (xi) 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 sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;

- (xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

399A	8702	Buses for use in public transport which exclusively run on Bio-fuels;
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(D) in Schedule-IV-14%, -

- (i) in S. No. 164, for the entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club;
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(E) in Schedule-V-1.5%, -

- (i) S. No. 2, and the entries relating thereto, shall be omitted;
- (ii) in S. No. 3, for the entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;

- (iii) in S. No. 4, for the entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport" shall be substituted;
- (iv) against S. No. 13, in column (3), the words and symbols, "[other than bangles of lac/shellac]" shall be omitted;
- (v) against S. No. 17, in column (3), for the entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.
- (F) in Schedule-VI - 0.125%, -

- (i) in S. No. 1, for the entry in column (3), the entry, "All goods" shall be substituted;
- (ii) in S. No. 2, for the entry in column (3), the entry, "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds);
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- (iv) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

4	7104	Synthetic or reconstructed precious stones;
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Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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