



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

No.7/2018-State Tax (Rate)

Date:25th January, 2018

NOTIFICATION

In exercise of the powers conferred by sub-sections (1) of section 11 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 further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.2/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Sikkim, *vide* number 281, dated the 6th July, 2017, namely:-

In the said notification, -

(1) in the Schedule,

- (i) in S. No. 102, for the entry in column (3), the entry "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 [other than rice-bran]", shall be substituted;
- (ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake;

- (iii) against S. No. 136A, in column (2), for the entry, the entry "117" shall be substituted;
- (iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;
- (v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry "Vibhuti", shall be substituted;

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

151	Any chapter	Parts for manufacture of hearing aids;
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Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II