



Phone No. 28331010/28335012

Fax No. 044-28331050/1015

email : ccu-cexchn@nic.in

GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 17 -11-2017

GST TRADE NOTICE NO.044/2017

Sub: GST – Central Tax (Rate) Notification No.41/2017 to 47/2017 all dated 14.11.2017 – Integrated Tax (Rate) Notification No.43/2017 to 50/2017 all dated 14.11.2017 – Union Territory Tax (Rate) Notification No.41/2017 to 47/2017 all dated 14.11.2017 – Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Notifications detailed as hereunder:

Sl. No.	Notification No. & Date	Subject
1	41/2017-Central Tax (Rate) dt. 14-11-2017	Changes in rates of various goods have been notified, by amending relevant entries in Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017. <i>The list of the goods on which CGST rates have been reduced and communicated vide press release is appended as an Annexure to this Trade Notice for reference.</i>
2	42/2017-Central Tax (Rate),dt. 14-11-2017	Exemption has been notified in respect of certain goods as illustrated below and amendments in entries pertaining to specified meats, specified vegetables etc - Notification No.2/2017- Central Tax (Rate) dated 28.06.2017 amended Illustrative list of goods which are exempted: Guar meal, Hop cone (other than grounded, powdered or in pellet form), Certain dried vegetables such as sweet potatoes, maniac, Unworked coconut shell, Fish frozen or dried (not put up in unit container bearing a brand name), Khandsari sugar
3	43/2017-Central Tax (Rate) dt. 14-11-2017	CGST on supply of Raw Cotton [5201] by Agriculturist will be liable to be paid by the recipient of such supply under reverse charge - Notification No. 4/2017-Central Tax (Rate) dated 28.06.2017 amended.
4	44/2017-Central Tax (Rate) dt. 14-11-2017	Restriction on refund of ITC in respect of certain fabrics such as knotted netting of twine, cordage or rope, etc, narrow woven fabrics etc has been notified - Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017 amended
5	45/2017-Central Tax (Rate) dt. 14-11-2017	Concessional CGST rate of 2.5% on scientific and technical equipments supplied to public funded research institutions has been notified.
6	46/2017-Central Tax (Rate) dt. 14-11-2017	Changes in CGST rate for restaurant service have been notified by amending relevant entries in Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 as illustrated below: <ol style="list-style-type: none">i. All stand-alone restaurants irrespective of air conditioned or otherwise, will attract 5% without ITC. Food parcels (or takeaways) will also attract 5% GST without ITC.ii. Restaurants in hotel premises having room tariff of less than Rs 7500 per unit per day will attract GST of 5% without ITC.iii. Restaurants in hotel premises having room tariff of Rs 7500 and above per unit per day (even for a single room) will attract GST of 18% with full ITC.iv. Outdoor catering will continue to be at 18% with full ITC.v. GST rate on job work services in relation to manufacture of those handicraft goods in respect of which the casual taxable person has been exempted from obtaining registration is reduced to 5% with full input tax credit. Further, amendment to entry under Sl.No.3 pertaining to composite supply works contract has been made.

Sl. No.	Notification No. & Date	Subject
7	47/2017-Central Tax (Rate) dt. 14-11-2017	GST on services by way of admission to specified "protected monuments" is exempted. Further, existing exemption entries with respect to services provided by Fair Price Shops to the Central Government, State Governments or Union Territories by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin has been rationalized so as to remove ambiguity regarding list of items and the category of recipients to whom the exemption is available - Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 has been amended
8	43/2017-Integrated Tax (Rate) dt. 14-11-2017	Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017 amended in respect of IGST rates - Corresponding amendment to Sl.No.1 above.
9	44/2017-Integrated Tax (Rate) dt. 14-11-2017	Notification No.2/2017-Integrated Tax (Rate) dated 28.06.2017 amended in respect of IGST exemption - Corresponding amendment to Sl.No.2 above.
10	45/2017-Integrated Tax (Rate) dt. 14-11-2017	Notification No.4/2017- Integrated Tax (Rate) dated 28.06.2017 amended regarding liability on reverse charge on raw cotton - Corresponding amendment to Sl.No.3 above.
11	46/2017-Integrated Tax (Rate) dt. 14-11-2017	Notification No.5/2017- Integrated Tax (Rate) dated 28.06.2017 amended regarding restriction of ITC on certain fabrics - Corresponding amendment to Sl.No.4 above.
12	47/2017-Integrated Tax (Rate) dt. 14-11-2017	Concessional IGST rate of 5% on scientific and technical equipments supplied to public funded research institutions has been notified - Corresponding amendment to Sl.No.5 above.
13	48/2017-Integrated Tax (Rate) dt. 14-11-2017	Notification No. 8/2017-Integrated Tax (Rate) amended to specify rate @5% for standalone restaurants and @18% for other restaurants, reduce rate of job work on "handicraft goods" @ 5% etc - Corresponding amendment to Sl.No.6 above.
14	49/2017-Integrated Tax (Rate) ,dt. 14-11-2017	Notification No.9/2017-Intergrated Tax (Rate) amended to extend exemption to admission to "protected monument" and pertaining to services provided by Fair Price Shops - Corresponding amendment to Sl.No.7 above.
15	50/2017-Integrated Tax (Rate) ,dt. 14-11-2017	The benefit of IGST exemption applicable in relation to supply of Skimmed milk powder, or concentrated milk for use in the production of milk distributed through dairy co-operatives are extended to the companies that are registered under the Companies Act, 2013 also - Notification No. 30/2017-Integrated Tax (Rate) dated 22.09.2017 amended.
16	41/2017-Union Territory Tax (Rate), dt. 14-11-2017	Notification No. 1/2017- Union Territory Tax(Rate) dated 28.06.2017 amended in respect of UTGST Rates - Corresponding amendment to Sl.No.1 above.
17	42/2017-Union Territory Tax (Rate), dt. 14-11-2017	Notification No. 2/2017- Union Territory Tax(Rate) dated 28.06.2017 amended in respect of UTGST Rates - Corresponding amendment to Sl.No.2 above.
18	43/2017-Union Territory Tax (Rate), dt. 14-11-2017	Notification No. 4/2017- Union Territory Tax(Rate) dated 28.06.2017 amended in respect of UTGST Rates - Corresponding amendment to Sl.No.3 above.
19	44/2017-Union Territory Tax (Rate), dt. 14-11-2017	Notification No. 5/2017- Union Territory Tax(Rate) dated 28.06.2017 in respect of UTGST Rates - Corresponding amendment to Sl.No.4 above.
20	45/2017-Union Territory Tax (Rate), dt. 14-11-2017	Concessional IGST rate of 5% on scientific and technical equipments supplied to public funded research institutions has been notified - Corresponding amendment to Sl.No.5 above.
21	46/2017-Union Territory Tax (Rate), dt. 14-11-2017	Notification No. 11/2017-Union Territory Tax(Rate) in respect of UTGST Rates amended - Corresponding amendment to Sl.No.6 above.
22	47/2017-Union Territory Tax (Rate), dt. 14-11-2017	Notification No. 12/2017-Union Territory Tax (Rate) amended to extend exemption to admission to "protected monument" and and pertaining to services provided by Fair Price Shops - Corresponding amendment to Sl.No.7 above.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

Encl: Annexure



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /
Tiruchirappalli /
Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. Zonal RAC Members **[By e-mail]**

✓ Copy to

The Superintendent, Computer Section, Chennai North Commissionerate
[For uploading in website]

Annexure to GST Trade Notice No.44/2017 dated 17-11-2017

I. GST rates on the following goods have been reduced from 28% to 18% :

- ❖ Wire, cables, insulated conductors, electrical insulators, electrical plugs, switches, sockets, fuses, relays, electrical connectors
- ❖ Electrical boards, panels, consoles, cabinets etc for electric control or distribution
- ❖ Particle/fibre boards and ply wood. Article of wood, wooden frame, paving block
- ❖ Furniture, mattress, bedding and similar furnishing
- ❖ Trunk, suitcase, vanity cases, brief cases, travelling bags and other hand bags, cases
- ❖ Detergents, washing and cleaning preparations
- ❖ Liquid or cream for washing the skin
- ❖ Shampoos; Hair cream, Hair dyes (natural, herbal or synthetic) and similar other goods; henna powder or paste, not mixed with any other ingredient;
- ❖ Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, perfumery, cosmetic or toilet preparations, room deodorisers
- ❖ Perfumes and toilet waters
- ❖ Beauty or make-up preparations
- ❖ Fans, pumps, compressors
- ❖ Lamp and light fitting
- ❖ Primary cell and primary batteries
- ❖ Sanitary ware and parts thereof of all kind
- ❖ Articles of plastic, floor covering, baths, shower, sinks, washbasins, seats, sanitary ware of plastic
- ❖ Slabs of marbles and granite
- ❖ Goods of marble and granite such as tiles
- ❖ Ceramic tiles of all kinds
- ❖ Miscellaneous articles such as vacuum flasks, lighters,
- ❖ Wrist watches, clocks, watch movement, watch cases, straps, parts
- ❖ Article of apparel & clothing accessories of leather, guts, furskin, artificial fur and other articles such as saddlery and harness for any animal
- ❖ Articles of cutlery, stoves, cookers and similar non electric domestic appliances
- ❖ Razor and razor blades
- ❖ Multi-functional printers, cartridges
- ❖ Office or desk equipment
- ❖ Door, windows and frames of aluminium.
- ❖ Articles of plaster such as board, sheet,
- ❖ Articles of cement or concrete or stone and artificial stone,
- ❖ Articles of asphalt or slate,
- ❖ Articles of mica
- ❖ Ceramic flooring blocks, pipes, conduit, pipe fitting
- ❖ Wall paper and wall covering
- ❖ Glass of all kinds and articles thereof such as mirror, safety glass, sheets, glassware
- ❖ Electrical, electronic weighing machinery
- ❖ Fire extinguishers and fire extinguishing charge
- ❖ Fork lifts, lifting and handling equipment,
- ❖ Bull dozers, excavators, loaders, road rollers,
- ❖ Earth moving and levelling machinery,
- ❖ Escalators,
- ❖ Cooling towers, pressure vessels, reactors
- ❖ Crankshaft for sewing machine, tailor's dummies, bearing housings, gears and gearing; ball or roller screws; gaskets
- ❖ Electrical apparatus for radio and television broadcasting
- ❖ Sound recording or reproducing apparatus
- ❖ Signalling, safety or traffic control equipment for transports
- ❖ Physical exercise equipment, festival and carnival equipment, swings, shooting galleries, roundabouts, gymnastic and athletic equipment
- ❖ All musical instruments and their parts
- ❖ Artificial flowers, foliage and artificial fruits
- ❖ Explosive, anti-knocking preparation, fireworks
- ❖ Cocoa butter, fat, oil powder,
- ❖ Extract, essence and concentrates of coffee, miscellaneous food preparations
- ❖ Chocolates, Chewing gum / bubble gum
- ❖ Malt extract and food preparations of flour, groats, meal, starch or malt extract
- ❖ Waffles and wafers coated with chocolate or containing chocolate
- ❖ Rubber tubes and miscellaneous articles of rubber
- ❖ Goggles, binoculars, telescope,
- ❖ Cinematographic cameras and projectors, image projector,
- ❖ Microscope, specified laboratory equipment, specified scientific equipment such as for meteorology, hydrology, oceanography, geology
- ❖ Solvent, thinners, hydraulic fluids, anti-freezing preparation

II. GST rates on the following goods have been reduced from 28% to 12%:

- ❖ Wet grinders consisting of stone as grinder
- ❖ Tanks and other armoured fighting vehicles

III. Other changes/rationalisation of GST rates on goods:

a) 18% to 12%

- i. Condensed milk
- ii. Refined sugar and sugar cubes
- iii. Pasta
- iv. Curry paste, mayonnaise and salad dressings, mixed condiments and mixed seasoning
- v. Diabetic food
- vi. Medicinal grade oxygen
- vii. Printing ink
- viii. Hand bags and shopping bags of jute and cotton
- ix. Hats (knitted or crocheted)
- x. Parts of specified agricultural, horticultural, forestry, harvesting or threshing machinery
- xi. Specified parts of sewing machine
- xii. Spectacles frames
- xiii. Furniture wholly made of bamboo or cane

b) 18% to 5%

- i. Puffed rice chikki, peanut chikki, sesame chikki, revdi, tilrevdi, khaza, kazuali, groundnut sweets gatta, kuliya
- ii. Flour of potatoes put up in unit container bearing a brand name
- iii. Chutney powder
- iv. Fly ash
- v. Sulphur recovered in refining of crude
- vi. Fly ash aggregate with 90% or more fly ash content

c) 12% to 5%

- i. Desiccated coconut
- ii. Narrow woven fabric including cotton newar [with no refund of nutilized input tax credit]
- iii. Idli, dosa batter
- iv. Finished leather, chamois and composition leather
- v. Coir cordage and ropes, jute twine, coir products
- vi. Fishing net and fishing hooks
- vii. Worn clothing
- viii. Fly ash brick

d) 5% to Nil

- i. Guar meal
- ii. Hop cone (other than grounded, powdered or in pellet form)
- iii. Certain dried vegetables such as sweet potatoes, maniac
- iv. Unworked coconut shell
- v. Fish frozen or dried (not put up in unit container bearing a brand name)
- vi. Khandsari sugar

e) Miscellaneous

- i. GST rates on aircraft engines from 28%/18% to 5%, aircraft tyres from 28% to 5% and aircraft seats from 28% to 5%.
- ii. GST rate on bangles of lac/shellac from 3% GST rate to Nil.
