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കേരള ഗസറ്റ്  
KERALA GAZETTE

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G.O.(P) No. 165/ 2017/TAXES.

*Dated, Thiruvananthapuram, 15th November, 2017*  
*30th Thulam, 1193.*

**S.R.O. No. 741/2017.**—In exercise of the powers conferred by sub-section (1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments to the notification issued under G.O.(P) No. 62/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely:—

In the said notification,—

**(A) in SCHEDULE I-2.5%,-**

**(i) for Serial Number 1** and the entries relating thereto, the following Serial Number and entries shall respectively 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 Serial Number 2** and the entries relating thereto, the following Serial Number and entries shall respectively 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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- (iii) **Serial Numbers 3,4,5,6** and the entries relating thereto shall be omitted;
- (iv) **in Serial Number 16**, for the entry in column (3), the entry “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”, shall be substituted;
- (v) **in Serial Number 23**, in the entry in column (3) , after the word “frozen”, the words symbol and brackets, 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”, shall be inserted;
- (vi) **in Serial Number 26**, for the entry in column (3), the entry “Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets, 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”, shall be substituted;
- (vii) **in Serial Number 27**, for the entry in column (3), the entry “Cashew nuts, whether or not shelled or peeled, desiccated coconuts ” shall be substituted;
- (viii) **in Serial Number 30**, in the entry in column (3) , after the words “shelled or peeled”, the words symbol and brackets, 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”, shall be inserted;
- (ix) **in Serial Number 58**, in the entry in column (3) , after the words and symbols “Meal, powder,” the word and symbol “Flour” , shall be inserted;
- (x) **Serial Number 60** and the entries relating thereto shall be omitted;
- (xi) **in Serial Number 66**, in column (3), the words, “other than of seed quality” shall be omitted;

- (xii) for Serial Number 72 and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“72	1210 20 00	Hop cones, ground, powdered or in the form of pellets; lupulin” ;
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- (xiii) for Serial Number 78 and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 91, in column (3), the words and symbols, “khandsari sugar” shall be omitted;
- (xv) in Serial Number 92, for the entry in column (3), the entry “Palmyra sugar, mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets, gajak, khaja, khajuli, anarsa” shall be substituted;
- (xvi) in Serial Number 100 A, in column (3), after the words and symbols “Roasted Gram”, the words and symbols, idli/dosa batter, chutney powder” shall be inserted;

**(xvii) for Serial Number 111** and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“111	2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur ” ;
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**(xviii) in Serial Number 135**, in column (3), after the words, figures, symbol and letters “natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub>” the brackets and words “(calculated on dry weight)” shall be inserted;

**(xix) after Serial Number 156** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“156A	2621	Fly Ash”;
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**(xx) for Serial Number 189** and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“189	4011 30 00	New pneumatic tyres, of rubber of a kind used on aircraft”;
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**(xxi) after Serial Number 197** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“197A	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
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197B	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
197C	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
197D	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
197E	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour” ;

(xxii) after Serial Number 218A and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“218B	5607	Jute twine, coir cordage or ropes
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 Serial Number 219A and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 224 and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“224	63 [other than 6309]	Other made up textile articles, sets, of sale value not exceeding Rupees 1000 per piece”;
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(xxv) after Serial Number 224 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“224A	6309	Worn clothing and other worn articles; rags ” ;
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(xxvi) after Serial Number 225 and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 230 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“230A	8407 10 00, 8411	Aircraft engines ” ;
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**(xxviii) in Serial Number 234A**, for the entry in column (3), the entry “E-waste

*Explanation:* For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer” shall be substituted;

**(xxix) after Serial Number 257A** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“257B	9401 10 00	Aircraft seats ” ;
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**(xxx) for Serial Number 259A** and the entries relating thereto, the following Serial Number and the entries shall respectively be substituted, namely:—

“259A	4016or 9503	Toy balloons made of natural rubber latex
259B	9507	Fishing hooks
259C	9601	Worked corals other than articles of coral”;

**(B) in SCHEDULE II-6%,-**

- (i) **Serial Numbers 2,3,4,5,6,7,8,9,10**, and the entries relating thereto shall be omitted;
- (ii) **for Serial Number 11** and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“11	0402 91 10, 0402 99 20	Condensed milk” ;
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- (iii) **in Serial Number 14**, in column (3), the words and symbol “and desiccated coconuts”, shall be omitted;
- (iv) **after Serial Number 32** and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“32A	1701 91, 1701 99	All goods, including refined sugar containing added flavouring or colouring matter, sugar cubes (other than those which attract 5% or nil GST)
32B	1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared” ;

- (v) **in Serial Number 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 Serial Number 44** and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“44	2103	All goods, including Sauces and preparations therefore, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, Curry paste, mayonnaise and salad dressings”;
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- (vii) **in Serial Number 45**, in column (3), the words “including idli or dosa batter” shall be omitted;
- (viii) **after Serial Number 46** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“46A	2106 90 91	Diabetic foods ” ;
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- (ix) **after Serial Number 57** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“57A	2804 40 10	Medical grade oxygen ” ;
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- (x) **for Serial Number 70** and the entries relating thereto, the following Serial Number and entries shall respectively 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) **Serial Number 71, 86, 87, 88** and the entries relating thereto shall be omitted;
- (xii) **for Sl. Nos. 89, 90** and the entries relating thereto, the following Serial Number and entries shall respectively 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 Serial Number 139**, in column (3), after the words “with rubber or plastics”, the brackets, symbol and words “[other than jute twine, coir cordage or ropes]” shall be inserted;
- (xiv) **Serial Number 140**, and the entries relating thereto shall be omitted;
- (xv) **in Serial Number 141**, in column (3), after the words “specified or included”, the brackets and words “[other than products of coir]” shall be inserted;
- (xvi) **Serial Number 152**, and the entries relating thereto shall be omitted;
- (xvii) **for Serial Number 171** and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“171	63[other than 6309]	Other made up textile articles, sets of sale value exceeding Rs. 1000 per piece [ other than Worn clothing and other worn articles; rags] ” ;
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- (xviii) **after Serial Number 171A** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“171B	6505	Hats (knitted/crocheted) or made up from lace or other textile fabrics” ;
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- (xix) **in Serial Number 177**, in column (3), the words “Fly ash bricks” shall be omitted;
- (xx) **in Serial Number 196**, in column (3), after the words “sports-ground rollers”, the symbols, word brackets and figures; “ Parts [8432 90]” shall be inserted;
- (xxi) **in Serial Number 197**, in column (3), after the symbol, words and figures “of heading 8437”, the word, symbol, brackets and figures; “parts [8433 90 00]” shall be inserted;
- (xxii) **in Serial Number 200**, in column (3), for the words “Sewing machines”, the words, symbols and figures

“Sewing machines, other than book-sewing machine of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machines needles and parts of sewing machines” shall be substituted;

- (xxiii) **after Serial Number 201** and the entries relating thereto, the following Serial Number and the entries shall be inserted, namely:—

“201A	8509	Wet grinder consisting of stone as a grinder” ;
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- (xxiv) **after Serial Number 207** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“207A	8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles” ;
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- (xxv) **for Serial Number 215** and the entries relating thereto, the following Serial Number and entries shall respectively be substituted, namely:—

“215	9003	Frames and mountings for spectacles, goggles or the like, and parts thereof”;
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- (xxvi) **in Serial Number 216**, in column (3), after the word “corrective”, the brackets and words “[other than goggles for correcting vision]” shall be inserted;

- (xxvii) **in Serial Number 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 Serial Number 222** and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“222A	9403	Furniture wholly made of bamboo, cane or rattan”;
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(xxix) **in Serial Number 231**, in the entry in column (3), the words “fishing hooks” shall be omitted;

(xxx) **after Serial Number 242** and the entries relating thereto, the following Serial Number and entries shall respectively 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) Serial Number 1, and the entries relating thereto, shall be omitted;
- (ii) Serial Number 10, and the entries relating thereto, shall be omitted;
- (iii) in Serial Number 12, for the entry in column (3), the entry “Sugar confectionery [other than mishri, batasha, bura, sakar, khadi sakar, harda, sakariya, gatta, kuliya, elaichidana, lukumdana, chikkis like puffed rice chikki, peanut chikki, sesame chikki, til chikki, til patti, til revdi, sugar makhana, groundnut sweets and gajak]” shall be substituted;

- (iv) after Serial Number 12 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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”;

- (v) in Serial Number 13, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers’ wares of heading 1905]”;
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- (vi) Serial Number 14, and the entries relating thereto, shall be omitted;
- (vii) in Serial Number 16, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“1905	Pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products[other than pizza bread, khakhra, plain chapatti or roti, bread, rusks, toasted bread and similar toasted products”;
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- (viii) after Serial Number 16 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“16A	2101 11, 2101 12 00	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee”;
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- (ix) Serial Numbers 18, 19 and 20 and the entries relating thereto shall be omitted;
- (x) in Serial Number 23, for the entry in column (3), the entry, “Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]” shall be substituted;
- (xi) after Serial Number 24 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“24A	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than tender coconut water]”;
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- (xii) after Serial Number 26 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“26A	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26B	2516 12 00	Granite, other than blocks”;

- (xiii) Serial Number 27, and the entries relating thereto shall be omitted;
- (xiv) in Serial Number 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 Serial Number 30 and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 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 Serial Number 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 Serial Number 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) Serial Number 55, and the entries relating thereto, shall be omitted;
- (xx) after Serial Number 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 Serial Number 58, for the entry in columns (2) and (3), the following entries shall respectively 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 Serial Number 59, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“3305	Preparations for use on the hair”;
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- (xxiii) in Serial Number 60, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [other than tooth powder]”;
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(xxiv) after Serial Number 60 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“60A	3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than odoriferous preparations which operate by burning, agarbattis, lobhan, dhoop batti, dhoop sambhrani]”;
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(xxv) in Serial Number 61, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent”;
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(xxvi) after Serial Number 61 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“61A	3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401 [other than Sulphonated castor oil, fish oil or sperm oil]
61B	3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals”;

(xxvii) after Serial Number 62 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 71 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“71A	3602	Prepared explosives, other than propellant powders; such as Industrial explosives”;
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(xxix) after Serial Number 72 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“72A	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles”;
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(xxx) after Serial Number 73 and the entries relating thereto, the following Serial Number and the entries shall respectively 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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(xxxi) after Serial Number 89 and the entries relating thereto, the following Serial Number and the entries shall respectively 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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(xxxii) after Serial Number 90 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“90A	3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades
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90B	3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers”;
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(xxxiii) after Serial Number 94 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“94A	3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals
94B	3820	Anti-freezing preparations and prepared de-icing fluids”;

(xxxiv) after Serial Number 104 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics”;
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(xxxv) after Serial Number 107 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“107A	3922	Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics”;
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(xxxvi) in Serial Number 111, for the entry in column (3), the entry “Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]” shall be substituted;

(xxxvii) after Serial Number 121 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“121A	4013	Inner tubes of rubber [other than of a kind used on/in bicycles, cycle-rickshaws and three wheeled powered cycle rickshaws; and Rear Tractor tyre tubes]”;
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(xxxviii) in Serial Number 123A, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“4016	Other articles of vulcanised rubber other than hard rubber [other than erasers, rubber bands]”;
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(xxxix) after Serial Number 123A and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“123B	4017	Hard rubber (for example ebonite) in all forms, other than waste and scrap; articles of hard rubber
123C	4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material”;

(xl) in Serial Number 124, for the entry in column (3), the entry “Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-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 Serial Number 124 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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) Serial Number 125, 126, 127, 128, 129 and 130 and the entries relating thereto shall be omitted;

- (xliii) after Serial Number 132 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“132A	4303	Articles of apparel, clothing accessories and other articles of furskin”;
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- (xliv) in Serial Number 133, for the entry in column (3), the entry “Artificial fur and articles thereof” shall be substituted;

- (xlv) after Serial Number 137 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 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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(xlvii) after Serial Number 153 and the entries relating thereto, the following Serial Number and the entry shall be inserted, namely:—

“153A	4819 20	Cartons, boxes and cases of non-corrugated paper or paper board”;
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(xlviii) in Serial Number 175, for the entry in column (3), the entry “Other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed” shall be substituted;

(xlix) in Serial Number 177 A, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:-

“6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit”;	
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(l) after Serial Number 177A and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“177B	6703	Wool or other animal hair or other textile materials, prepared for use in making wigs or the like
177C	6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included
177D	6801	Setts, curbstones and flagstones, of natural stone (except slate)

177E	6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]
177F	6803	Worked slate and articles of slate or of agglomerated slate”;

- (li) after Serial Number 180 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“180A	6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)
180B	6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders
180C	6809	Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented”;

- (lii) in Serial Number 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;

- (lii) after Serial Number 182 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 184 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 185, for the entry in column (3), the entry “Ceramic pipes, conduits, guttering and pipe fittings” shall be substituted;

(lvi) after Serial Number 185 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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
185D	6914	Other ceramic articles”;

(lvii) after Serial Number 189 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“189A	7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189B	7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189C	7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked
189D	7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials
189E	7007	Safety glass, consisting of toughened (tempered) or laminated glass
189F	7008	Multiple-walled insulating units of glass
189G	7009	Glass mirrors, whether or not framed, including rear-view mirrors”;

(lviii) after Serial Number 190 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“190A	7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like”;
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(lix) after Serial Number 191 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“191A	7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked”;
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- (lx) after Serial Number 192 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“192A	7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms”;
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- (lxi) after Serial Number 195 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“195A	7020	Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns]”;
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- (lxii) in Serial Number 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 Serial Number 235 and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 236 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“236A	7324	Sanitary ware and parts thereof, of iron and steel”;
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- (lxv) in Serial Number 237, for the entry in column (3), the entry “Other cast articles of iron or steel” shall be substituted;
- (lxvi) in Serial Number 238, for the entry in column (3), the entry “Other articles of iron or steel” shall be substituted;
- (lxvii) after Serial Number 252 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“252A	7418	All goods [other than table, kitchen or other household articles of copper; Utensils]”;
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- (lxviii) in Serial Number 253, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“7419	Other articles of copper”;
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- (lxix) in Serial Number 262, for the entry in column no. 3, the entry “Unwrought Aluminium” shall be substituted;
- (lxx) in Serial Number 271, for the entry in columns (2) and (3), the following entries shall respectively 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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- (lxxi) in Serial Number 275, for the entry in column (3), the entry “Stranded wires, cables, plaited bands and the like, of aluminium, not electrically insulated” shall be substituted;
- (lxxii) after Serial Number 275 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“275A	7615	All goods [other than table, kitchen or other household articles, of aluminium; Utensils]”;
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- (lxxiii) after Serial Number 301 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“301A	8212	Razors and razor blades (including razor blade blanks in strips)”;
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- (lxxiv) after Serial Number 302 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“302A	8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files) [other than paper knives, pencil sharpeners and blades therefor]”;
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(lxxv) in Serial Number 303A, for the entry in columns (2) and (3), the following entries shall respectively be substituted, namely:—

“8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal”;
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(lxxvi) after Serial Number 303A and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“303B	8303	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
303C	8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403
303D	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal”;

- (lxxvii) after Serial Number 307 and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 316, for the entry in column (3), the “Turbo-jets, turbo-propellers and other gas turbines [other than aircraft engines]” shall respectively be substituted;
- (lxxix) after Serial Number 317 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 320, for the entry in columns (2) and (3), the following entries shall respectively 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 Serial Number 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 Serial Number 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 Serial Number 327 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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)
327C	8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers
327D	8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers”;

- (lxxxv) in Serial Number 335, for the entry in column (3), the entry “Printing machinery used for printing by means of plates,

cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof” shall be substituted;

(lxxxv) in Serial Number 361, for the entry in column (3), the entry “Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil sharpening machines, perforating or stapling machines) [other than Braille typewriters, electric or non-electric]” shall be substituted;

(lxxxvi) after Serial Number 364 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“364A	8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines”;
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(lxxxvii) after Serial Number 365 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“365A	8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter”;
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(lxxxviii) in Serial Number 366, for the entry in column (3), the entry “Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Composting Machines]” shall be substituted;

(lxxxix) in Serial Number 369A, for the entry in column (3), the entry “Crank shaft for sewing machine, bearing housings; plain shaft bearings; gears and gearing; ball or roller screws” shall be substituted;

(xc) after Serial Number 369A and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“369B	8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals”;
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(xci) in Serial Number 375, for the entry in column (3), the entry “Electrical transformers, static converters (for example, rectifiers) and inductors” shall be substituted;

(xcii) after Serial Number 376 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 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 Serial Number 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 Serial Number 380 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“380A	8519	Sound recording or reproducing apparatus”;
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(xcvi) after Serial Number 381 and the entries relating thereto, the following Serial Number and the entries shall respectively 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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(xcvii) in Serial Number 383, for the entry in column (3), the entry “Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras [other than

two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc]” shall be substituted;

- (xcviii) after Serial Number 383 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“383A	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
383B	8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock”;

- (xcix) after Serial Number 384 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“384A	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528
384B	8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)
384C	8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530”;

- (c) after Serial Number 388 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“388A	8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres, optical fibre bundles or cables
388B	8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517”;

- (ci) in Serial Number 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 Serial Number 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 Serial Number 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 Serial Number 397 and the entries relating thereto, the following Serial Number and the entries shall respectively 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) Serial Number 410, and the entries relating thereto shall be omitted;
- (cvi) in Serial Number 411, for the entry in column (3), the entry “Spectacles [other than corrective]; goggles including those for correcting vision” shall be substituted;
- (cvii) after Serial Number 411 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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
411F	9011	Compound optical microscopes, including those for photomicrography cinemicrophotography or microprojection
411G	9012	Microscopes other than optical microscopes; diffraction apparatus
411H	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter
411-I	9014	Direction finding compasses; other navigational instruments and appliances
411J	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders”;

(cviii) in Serial Number 412, for the entry in column (3), the entry “Balances of a sensitivity of 5 cg or better, with or without weights” shall be substituted;

(cix) after Serial Number 413 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“413A	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like
413B	9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses”;

(cx) after Serial Number 423 and the entries relating thereto, the following Serial Numbers and the entries shall respectively be inserted, namely:—

“423A	9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal
423B	9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101”;

(cxi) after Serial Number 424 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“424A	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels”;
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- (cxii) after Serial Number 425 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 427, for the entry in column (3), the entry “Other clock or watch parts” shall be substituted;
- (cxiv) in Serial Number 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 Serial Number 428 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“428A	9111	Watch cases and parts thereof”;
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- (cxvi) in Serial Number 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 Serial Number 429 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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
429H	9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds”;
“429A	9113	Watch straps, watch bands and watch bracelets, and parts thereof”;

- (cxviii) after Serial Number 435 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“435A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]”;
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- (cxix) in Serial Number 437, for the entry in column (3), the entry “Other furniture [other than furniture wholly made of bamboo, cane or rattan] and parts thereof” shall be substituted;
- (cxx) in Serial Number 438, for the entry in column (3), the entry “Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered [other than coir products (except coir mattresses), products wholly made of quilted textile materials and cotton quilts]” shall be substituted;
- (cxxi) after Serial Number 438 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“438A	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]”;
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- (cxxii) after Serial Number 440 and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“440A	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes”;
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- (cxxiii) in Serial Number 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 Serial Number 441 and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 448 and the entries relating thereto, the following Serial Number and the entries shall respectively 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 Serial Number 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 Serial Number 449A and the entries relating thereto, the following Serial Numbers and the entries shall respectively 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 Serial Number 452 O and the entries relating thereto, the following Serial Number and the entries shall respectively be inserted, namely:—

“452P	Any Chapter	Permanent transfer of Intellectual Property (IP) right in respect of Information Technology software” ;
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**(D) in SCHEDULE IV-14%,—**

(i) Serial Numbers 2, 3, 4, 5, 6,7, 8, 9, 11, 16, 17, 19, 23, 25, 26, 27, 28, 29, 30, 31 32, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45 and the entries relating thereto shall be omitted;

- (ii) in Serial Number 46, in column (3), for the words in the brackets, “and Rear Tractor tyres”, the words and symbols “rear tractor tyres; and of a kind used on aircraft” shall be added;
- (iii) Serial Numbers 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 113 and the entries relating thereto shall be omitted;
- (iv) in Serial Number 114, for the entry in column (3), the entry “Spark-ignition reciprocating or rotary internal combustion piston engine [other than aircraft engines]” shall be substituted;
- (v) in Serial Number 117, in column (3), the words, figures and brackets “concrete pumps [8413 40 00], other rotary positive displacement pumps [8413 60], [other than hand pumps falling under tariff item 8413 11 10]” shall be omitted;
- (vi) Serial Numbers 118, 121, 123, 124, 125, 126, 127, 128, 129, 131, 132, 133, 134 and the entries relating thereto, shall be omitted;
- (vii) in Serial Number 135, for the entry in column (3), the entry “Transmission shafts (including cam shafts and crank shafts) and cranks (excluding crankshaft for sewing machine); gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted;
- (viii) Serial Numbers 136, 137, 138 and the entries relating thereto, shall be omitted;

- (ix) in Serial Number 141, in column (3), after the words and figures “heading 8508” the words and brackets “[other than wet grinder consisting of stone as a grinder]” shall be added;
  - (x) Serial Numbers 144, 145, 147, 148, 149, 150 and the entries relating thereto shall be omitted;
  - (xi) in Serial Number 151, for the entry in column (3), the entry “Digital cameras and video camera recorders [other than CCTV]” shall be substituted;
  - (xii) Serial Numbers 152, 153 and the entries relating thereto shall be omitted;
  - (xiii) in Serial Number 154, in column (3), after the words and figures in the brackets, “not exceeding 20 inches”, the symbol and words; “and set top box for television” shall be added;
  - (xiv) Serial Numbers 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) Serial Numbers 216, 217, 218, 220, 221, 222, 225, 226 and the entries relating thereto shall be omitted;
  - (xvi) in Serial Number 228, for the entry “-” in column (2), the entry “Any Chapter” shall be substituted;
- (E) in **SCHEDULE V-1.5%**, in Serial Number 13, for the words “of metal clad with precious metal”, the words, brackets and symbol “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 sub-clause 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 [Central Act 47 of 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 (Central Act 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.”;

By order of the Governor,

MINHAJ ALAM,  
*Secretary to Government.*

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the 23rd Goods and Services Tax Council meeting, Government of Kerala have decided to reduce the State tax rate of certain commodities.

The notification is intended to achieve the above object.