

398च	8606	रेलवे या ट्रामवे माल वैन और वैन, स्व-चालित नहीं।
398छ	8607	रेलवे या ट्रामवे लोकोमोटिव या रोलिंग स्टॉक के हिस्से; जैसे बोगी, बिसेल-बोगी, एक्सल और पहिए, और उसके पुर्जे।
398ज	8608	रेलवे या ट्रामवे ट्रैक जुड़नार और फिटिंग; रेलवे, ट्रामवे, सड़कों, अंतर्देशीय जलमार्ग, पार्किंग सुविधाओं, बंदरगाह प्रतिष्ठानों या हवाई क्षेत्रों के लिए यांत्रिक (इलेक्ट्रो-मैकेनिकल सहित) सिग्नलिंग, सुरक्षा या यातायात नियंत्रण उपकरण; पूर्वगामी के हिस्से।";

(vi) क्रम संख्या 447 के सामने, कॉलम (3) में, प्रविष्टि के स्थान पर, प्रविष्टि "बॉल प्वाइंट पेन; फेल्ड टिप्ड और अन्य पोरस-टिप्ड पेन और मार्कर; फाउंटेन पेन, स्टाइलोग्राफ पेन और अन्य पेन; डुप्लिकेटिंग स्टाइलेस; पेन धारक, पेंसिल धारक और समान धारक; पूर्वगामी लेखों के भाग (कैप और क्लिप सहित), शीर्ष 9609 के अलावा अन्य", को प्रतिस्थापित किया जाएगा;

घ. अनुसूची IV में - 28%, -

(i) क्रमांक 12क और उससे संबंधित प्रविष्टियों के बाद, निम्नलिखित क्रमांक और प्रविष्टियां को अन्तः स्थापित किया जाएगा, यथा: -

"12ख	2202	फल रस का कार्बोनेटेड बिबरेज या फल रस युक्त कार्बोनेटेड बिबरेज।";
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2. यह अधिसूचना 1 अक्टूबर, 2021 को लागू होगी।

[फा. सं. 190354/206/2021-टी.आर.यू]

राजीव रंजन, अवर सचिव

नोट : प्रधान अधिसूचना संख्या 1/2017- एकीकृत कर (दर), दिनांक 28 जून, 2017, को सा.का.नि. 666(अ), दिनांक 28 जून, 2017, के तहत भारत के राजपत्र, असाधारण भाग-II, खंड-3, उप-खंड (i), में प्रकाशित किया गया था, और इसमें अंतिम बार अधिसूचना संख्या 01/2021- एकीकृत कर (दर), दिनांक 2 जून, 2021, जिसे सा.का.नि. 375(अ), दिनांक 2 जून, 2021, के तहत भारत के राजपत्र, असाधारण भाग-II, खंड-3, उप-खंड(i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया था।

NOTIFICATION

New Delhi, the 30th September, 2021

No. 8/2021-Integrated Tax (Rate)

G.S.R. 698(E).—In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 666(E), dated the 28th June, 2017, namely:-

In the said notification, -

(a) in Schedule I – 5%, -

(i) after S. No. 71 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"71A	1209	Tamarind seeds meant for any use other than sowing";
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- (ii) S. Nos. 138 to 148 and the entries relating thereto shall be omitted;
- (iii) after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel”;
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- (iv) S. No. 187A and the entries relating thereto shall be omitted;
- (v) S. No. 234 and the entries relating thereto shall be omitted;
- (vi) in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -
“(232) Pembrolizumab (Keytruda)”;
- (vii) in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -
" (3) Retro fitment kits for vehicles used by the disabled”;

- (b) in Schedule II – 12%, -

- (i) against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)”;

- (ii) S. No. 122 and the entries relating thereto shall be omitted;

- (iii) S. Nos. 127 to 132 and the entries relating thereto shall be omitted;

- (iv) after S. No. 201 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“201A	84, 85 or 94	<p>Following renewable energy devices and parts for their manufacture:-</p> <p>(a) Bio-gas plant;</p> <p>(b) Solar power based devices;</p> <p>(c) Solar power generator;</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG);</p> <p>(e) Waste to energy plants / devices;</p> <p>(f) Solar lantern / solar lamp;</p> <p>(g) Ocean waves/tidal waves energy devices/plants;</p> <p>(h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p>Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 8/2017-Integrated Tax (Rate), dated 28th June, 2017 [G.S.R. 683(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”;</p>
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- (v) S. Nos. 205A to 205H and the entries relating thereto shall be omitted;
- (vi) S. No. 232 and the entries relating thereto shall be omitted;
- (c) in Schedule III – 18%, -

(i) after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“26C	2601	Iron ores and concentrates, including roasted iron pyrites.
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26E	2603	Copper ores and concentrates.
26F	2604	Nickel ores and concentrates.
26G	2605	Cobalt ores and concentrates.
26H	2606	Aluminium ores and concentrates.
26I	2607	Lead ores and concentrates.
26J	2608	Zinc ores and concentrates.
26K	2609	Tin ores and concentrates.
26L	2610	Chromium ores and concentrates.”;

(ii) after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“101A	3915	Waste, Parings and Scrap, of Plastics.”;
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(iii) for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

“153A.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.”;
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(iv) after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“157A.	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
157B.	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips).
157C.	4908	Transfers (decalcomanias).
157D.	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
157E.	4910	Calendars of any kind, printed, including calendar blocks.
157F.	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.”;

(v) after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
398F	8606	Railway or tramway goods vans and wagons, not self-propelled.
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.”;

(vi) against S. No. 447, in column (3), for the entry, the entry “Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.”, shall be substituted;

(d) in Schedule IV – 28%, -

(i) after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.”;
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2. This notification shall come into force on the 1st day of October, 2021.

[F. No. 190354/206/2021-TRU]

RAJEEV RANJAN, Under Secy.

Note : The principal notification No.1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, and was last amended by notification No. 01/2021 – Integrated Tax (Rate), dated the 2nd June, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 375(E), dated the 2nd day of June, 2021.