

- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”;

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“132A	53	Coir pith compost other than those 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 I]”;
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons”;
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”.
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2. This notification shall come into force on the 27th July, 2018.

[F. No. 354/255/2018-TRU]
GUNJAN KUMAR VERMA, Under Secy.

Note: - The principal notification No.2/2017-Central 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. 674(E), dated the 28th June, 2017 and last amended by Notification No. 07/2018 - Central Tax(Rate) dated 25th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number GSR 81 (E), dated the, 25th January, 2018.

अधिसूचना

नई दिल्ली, 26 जुलाई, 2018

संख्या 20/2018-केन्द्रीय कर (दर)

सा.का.नि. 694(अ).—केन्द्रीय माल एवं सेवा कर अधिनियम, 2017 (2017 का 12) की धारा 54 की उपधारा (3) के परंतुक के उपवाक्य (ii) के तहत शक्तियों का प्रयोग करते हुए, केन्द्र सरकार इस परिषद् की सिफारिशों के आधार पर, एतद्वारा,

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग की अधिसूचना संख्या 5/2017, केन्द्रीय कर (दर), दिनांक 28 जून 2017, जिसे सा.का.नि. 677 (अ), दिनांक 28 जून 2017 के तहत भारत के राजपत्र, असाधारण, के भाग-II, खण्ड 3, उपखण्ड (i) में प्रकाशित किया गया था, में निम्नलिखित और आगे भी संशोधन करती है, अर्थात्:-

उक्त अधिसूचना में, प्रारंभिक पैराग्राफ में, निम्नलिखित परन्तुक को अंतःस्थापित किया जाएगा, यथा:-

“बशर्ते कि,-

- (i) इस अधिसूचना में निहित कोई भी बात नीचे दी गई सारणी के क्रम संख्या 1, 2, 3, 4, 5, 6, 6क, 6ख, 6ग और 7 में उल्लिखित वस्तुओं के मामले में 01 अगस्त, 2018 को या उसके बाद से प्राप्त आपूर्ति पर संचित इनपुट टैक्स क्रेडिट पर लागू नहीं होगी; और
- (ii) उक्त वस्तुओं के मामले में, माह जुलाई, 2018 के और इस माह तक के कर के भुगतान किए जाने के पश्चात 31 जुलाई, 2018 तक अंतःवर्ती आपूर्ति पर प्राप्त संचित इनपुट क्रेडिट, जो कि बिना उपयोग किए गए पड़ी हो, व्यपगत हो जाएगी।”

[फा. सं. 354/255/2018-टीआरयू]

गुंजन कुमार वर्मा, अवर सचिव

नोट: प्रधान अधिसूचना सं0 5/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, सा.का.नि. 677(अ), दिनांक 28 जून, 2017 के तहत भारत के राजपत्र, असाधारण, भाग -II, खंड -3, उपखंड (i) में प्रकाशित किया गया था और इसमें अंतिम बार अधिसूचना संख्या 44/2017- केन्द्रीय कर (दर) दिनांक 14 नवम्बर, 2017 जिसे सा.का.नि. 1390 (अ) दिनांक 14 नवम्बर, 2017 के तहत भारत के राजपत्र असाधारण के, भाग II, खंड 3, उपखंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

NOTIFICATION

New Delhi, the 26th July, 2018

No. 20/2018-Central Tax (Rate)

G.S.R. 694(E).—In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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.5/2017-Central 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. 677(E), dated the 28th June, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and up to the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

[F. No. 354/ 255 /2018-TRU]

GUNJAN KUMAR VERMA, Under Secy.

Note : The principal notification No.5/2017-Central 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. 677(E), dated the 28th June, 2017 and last amended *vide* notification No. 44/2017-Central Tax(Rate) dated the 14th November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1390(E), dated the 14th November, 2017.