**S.No.15 [No. 01/2017–Central Tax (Rate)] Dated: 28th June, 2017**

**Ministry of Finance**

**(Department of Revenue)**

**G.S.R. 673(E).**—In exercise of the powers conferred by sub-section (1) of section 9 [1]**[**and 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 notifies the rate of the central tax of—

(i) 2.5 per cent. in respect of goods specified in Schedule I,

(ii) 6 per cent. in respect of goods specified in Schedule II,

(iii) 9 per cent. in respect of goods specified in Schedule III,

(iv) 14 per cent. in respect of goods specified in Schedule IV,

(v) 1.5 per cent. in respect of goods specified in Schedule V, [2]**[**~~and~~**]**

(vi) 0.125 per cent. in respect of goods specified in Schedule VI [3]**[**, and**]**

[3]**[**(vii) 0.75 per cent. in respect of goods specified in Schedule VII**]**

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I - 2.5%

Schedule II - 6%

Schedule III - 9%

Schedule IV - 14%

Schedule V - 1.5%

Schedule VI - 0.125%

[3][Schedule VII - 0.75%]

*Explanation*.—For the purposes of this notification,—

(i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

[11][(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.]

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

[9][(v) The Words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.]

2. This notification shall come into force with effect from the 1st day of July, 2017.

### [5][ANNEXURE

For foregoing an Actionable claim or enforceable right on a brand name,—

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the jurisdictional commissioner of Central tax that he is voluntarily foregoing his Actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his Actionable claim or enforceable right voluntarily.**]**

[6]**[Provided** that, if the person having an Actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an Actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his Actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the Actionable claim or enforceable right voluntarily on such brand name.**]**

**[F. No. 354/117/2017-TRU]**

## OLD SCHEDULES

## UPDATED CGST RATES SCHEDULES FOR GOODS AS ON 15.11.2017

1. *Inserted by Noti. No. 24/2018-Central Tax (Rate) dated 31.12.2018 w.e.f. 01.01.2019*
2. *Omitted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022*
3. *Inserted by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022*
4. *Subs. by Noti. No. 06/2022-Central Tax (Rate) dated 13.07.2022 w.e.f. 18.07.2022 for "[7][(ii) The expression `pre-packaged and labelled` means a `pre-packaged commodity` as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.]*

*[8][(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 irrespective of whether or not the brand is subsequently de-registered;*

*(B) a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(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.]]*

5. *Inserted by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 w.e.f. 22.09.2017*
6. *Inserted by Noti. No. 34/2017-Central Tax (Rate) dated 13.10.2017 w.e.f. 13.10.2017*
7. *Subs. by Noti. No. 27/2017-Central Tax (Rate) dated 22.09.2017 for "(ii) The phrase "registered brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999."*
8. *Subs. by Noti. No. 41/2017-Central Tax (Rate) dated 14.11.2017 w.e.f. 15.11.2017 for "(b) The phrase "registered brand name" means,—*

   *(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;*

   *(B) a brand registered as on the 15th May2017 under the Copyright Act, 1957(14 of 1957;*

   *(C) a brand registered as on the 15th May2017 under any law for the time being in force in any other country."*
9. *Inserted by Noti. No. 11/2023-Central Tax (Rate) dated 29.09.2023 w.e.f. 01.10.2023*
10. *Inserted by Noti. No. 02/2024-Central Tax (Rate) dated 12.07.2024 w.e.f. 15.07.2024*
11. *Subs. by Noti. No. 01/2025-Central Tax (Rate) dated 16.01.2025 w.e.f. 16.01.2025 for "[4][(ii) The expression 'pre-packaged and labelled` means a `pre-packaged commodity` as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.]*

    *[10][Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of*

***commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression `pre-packaged and labelled`]"***

Corresponding Number of State Notification :-

| | |
|---|---|
| Andhra Pradesh | [Noti. No. - 258/2017-State Tax, Dated - 29/06/2017] |
| Arunachal Pradesh | [Noti. No. - 01/2017-State Tax, Dated - 28/06/2017] |
| Assam | [Noti. No. - 14-State Tax, Dated - 29/06/2017] |
| Bihar | [Noti. No. - 01/2017-State Tax Rate, Dated - 29/06/2017] |
| Chhattisgarh | [Noti. No. - 01/2017-State Tax Rate, Dated - 28/06/2017] |
| Delhi | [Noti. No. - 01/2017-State Tax, Dated - 30/06/2017] |
| GOA | [Noti. No. - 01/2017-State Tax, Dated - 30/06/2017] |
| Gujarat | [Noti. No. - 01/2017-State Tax Rate, Dated - 30/06/2017] |
| Haryana | [Noti. No. - 35/2017-State Tax, Dated - 30/06/2017] |
| Himachal Pradesh | [Noti. No. - 01/2017-State Tax Tax Rate, Dated - 30/06/2017] |
| Jharkhand | [Noti. No. - 01/2017-State Tax Rate, Dated - 29/06/2017] |
| Karnataka | [Noti. No. - 01/2017-State Tax, Dated - 29/06/2017] |
| Kerala | [Noti. No. - 360/2017-State Tax, Dated - 30/06/2017] |
| Madhya Pradesh | [Noti. No. - 42/2017-State Tax, Dated - 29/06/2017] |
| Maharashtra | [Noti. No. - 01/2017-State Tax Rate, Dated - 29/06/2017] |
| Manipur | [Noti. No. - 01/2017-State Tax-Rate, Dated - 28/06/2017] |
| Meghalaya | [Noti. No. - 01/2017-State Tax, Dated - 29/06/2017] |
| Mizoram | [Noti. No. - 01/2017-State Tax-Rate, Dated - 29/06/2017] |
| Nagaland | [Noti. No. - D/2017-State Tax, Dated - 30/06/2017] |
| Odisha | [Noti. No. - 295/2017-State Tax-Rate, Dated - 29/06/2017] |
| Punjab | [Noti. No. - 16/2017-State Tax, Dated - 30/06/2017] |
| Rajasthan | [Noti. No. - [F.No.12(56)FD/Tax/2017-Pt.-I-40], Dated - 29/06/2017] |
| Sikkim | [Noti. No. - 1/2017-State Tax Rate, Dated - 30/06/2017] |
| Tamil Nadu | [Noti. No. - 62/2017-State Tax, Dated - 29/06/2017] |
| Telangana | [Noti. No. - 01/2017-State Tax Rate, Dated - 29/06/2017] |
| Tripura | [Noti. No. - 01/2017-State Tax-Rate, Dated - 29/06/2017] |
| Uttar Pradesh | [Noti. No. - 836/2017-State Tax, Dated - 30/06/2017] |
| West Bengal | [Noti. No. - 01/2017-State Tax Rate, Dated - 28/06/2017] |