

**TAMIL NADU GOODS AND SERVICES TAX (RATE)
NOTIFICATION No. II(2)/CTR/532(d-5)/2017
[GOODS-EXEMPTED]**

**CONSOLIDATED WITH AMENDMENTS
AS ON 20th October, 2023**

Descriptions to amendments are at the end.

Note: This updated version of the Tamil Nadu Goods and Services Tax (Rate) Notification No. II(2)/CTR/532(d-5)/2017 [Goods-Exempted] amended as on **20th October, 2023** has been prepared for convenience and easy reference of the trade and industry and has no legal binding or force. Notifications as published in the Tamil Nadu Government Gazette only have the force of law. Any errors in this document may kindly be brought to notice by sending an email to cct@ctd.tn.gov.in / cct.ctd@tn.gov.in

CONSOLIDATED TNGST Rate Notification (GOODS-EXEMPTED)

Notification No. II(2)/CTR/532(d-5)/2017 [Central Tax (Rate) Notfn.No. 2/2017]
(as amended upto 20th October, 2023)

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY No. 202

CHENNAI, THURSDAY, JUNE 29, 2017
Aani 15, Hevilambi, Thiruvalluvar Aandu-2048

*[G.O. Ms. No.63, Commercial Taxes and Registration (B1), 29th June 2017, Aani-15,
Hevilambi, Thiruvalluvar Aandu-2048.]*

No.II(2)/CTR/532(d-5)/2017.-- In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, 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 Schedule, from the whole of the state tax leviable thereon under section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017).

Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
1.	0101	Live asses, mules and hinnies	Nil
2.	0102	Live bovine animals	Nil
3.	0103	Live swine	Nil
4.	0104	Live sheep and goats	Nil
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	Nil
6.	0106	Other live animal such as Mammals, Birds, Insects	Nil
7.	0201	Meat of bovine animals, fresh and chilled.	Nil
8.	6subs. [0203, 0204,	6subs. [All goods, fresh or chilled]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
	0205, 0206, 0207, 0208, 0209] [6subs.old[0202]]	[6subs.old[Meat of bovine animals frozen [other than frozen and put up in unit container]]]	
9.	6subs.[0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210] [6subs.old[0203]]	6subs.[All goods [other than fresh or chilled] 20subs., other than pre-packaged and labelled]] 20subs.old[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]] [6subs.old[Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]]]	Nil
8omit.[10.]	8[0204]	8[Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]]	Nil
8omit.[11.]	8[0205]	8[Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]]	Nil
8omit.[12.]	8[0206]	8[Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]]	Nil
8omit.[13.]	8[0207]	8[Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]]	Nil
8omit.[14.]	8[0208]	8[Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]]	Nil
8omit.[15.]	8[0209]	8[Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
8omit.[16.]	8[0209]	8[Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]	Nil
8omit.[17.]	8[0210]	8[Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers]	Nil
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]	Nil
19.	0301	Live fish.	Nil
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	Nil
21.	6subs.[0304, 0306, 0307, 0308] [6subs.old[0304]]	6subs.[All goods, fresh or chilled] [6subs.old[Fish fillets and other fish meat (whether or not minced), fresh or chilled.]]	Nil
22.	17subs.[0303, 0304, 0305, 0306, 0307, 0308, 0309] 17subs.old [6subs. [0303, 0304, 0305, 0306, 0307, 0308]] [6subs.old[0306]]	6subs.[All goods [other than fresh or chilled] and 20subs.[, other than pre-packaged and labelled]] 20subs.old[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] [6subs.old[Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.]]	Nil
8omit.[23.]	8[0307]	8[Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
8omit.[24.]	⁸ [0308]	⁸ [Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.]	Nil
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk	Nil
26.	0403	^{20subs.} [Curd, Lassi, Butter milk, other than pre-packaged and labelled] ^{20subs.old} [Curd; Lassi; Butter milk]	Nil
27.	0406	Chena or paneer, ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [^{3subs.} [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]] ^{3subs.old} [other than put up in unit containers and bearing a registered brand name;]]	Nil
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked	Nil
29.	0409	Natural honey, ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [^{3subs.} [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]]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		[3subs.old [other than put up in unit containers and bearing a registered brand name;]]	
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair	Nil
^{7inst.} [30A]	⁷ [0504]	⁷ [All goods, fresh or chilled]	Nil
^{7inst.} [30 B]	⁷ [0504]	⁷ [All goods [other than fresh or chilled] ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [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]]	Nil
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products	Nil
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	Nil
33.	0511	Semen including frozen semen	Nil
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Nil
35.	0701	Potatoes, fresh or chilled.	Nil
36.	0702	Tomatoes, fresh or chilled.	Nil
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	Nil
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	Nil
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	Nil
41.	0707	Cucumbers and gherkins, fresh or chilled.	Nil
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	Nil
43.	0709	Other vegetables, fresh or chilled.	Nil
¹⁴ subs.[43A] ¹⁴ subs.old [⁷ inst.[43A]]	¹⁴ [0710] ¹⁴ subs.old [⁷ [0710]]	¹⁴ [Vegetables (uncooked or cooked by steaming or boiling in water), frozen] ¹⁴ subs.old[⁷ [Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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]]]	Nil
¹³ inst.[43B]	¹³ [0711]	¹⁷ subs.[Vegetables provisionally preserved, but unsuitable in that state for immediate consumption] ¹⁷ subs.old[¹³ [Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption]]	Nil
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	Nil
45.	0713	² [Dried leguminous vegetables, shelled, whether or not skinned or split ²⁰ subs.[, other than pre-packaged and labelled]] ²⁰ subs.old[[other than put up in unit container and bearing a registered brand name]]	Nil
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		high starch or inulin content, ^{6subs.} [fresh or chilled, dried,] sago pith. ^{6subs.old} [fresh or chilled;]	
^{7inst.} [46A]	⁷ [0714]	⁷ [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 ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [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]]	Nil
^{7inst.} [46B]	⁷ [08]	⁷ [Dried makhana, whether or not shelled or peeled ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [[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]]	Nil
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled	Nil
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled	Nil
49.	0802	^{17subs.} [Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), Walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		17subs.old [Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled]	
50.	0803	Bananas, including plantains, fresh or dried	Nil
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	Nil
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.	Nil
53.	0806	Grapes, fresh	Nil
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.	Nil
55.	0808	Apples, pears and quinces, fresh.	Nil
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	Nil
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.	Nil
15inst. [57A]	15 [0813]	15 [Tamarind dried]	Nil
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.	Nil
59.	1 [7, 9 or 10]	All goods of seed quality	Nil
60.	0901	Coffee beans, not roasted	Nil
61.	0902	Unprocessed green leaves of tea	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	Nil
63.	0910 11 10	Fresh ginger, other than in processed form	Nil
64.	0910 30 10	Fresh turmeric, other than in processed form	Nil
65.	1001	Wheat and meslin ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [^{3subs.} [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]] ^{3subs.old} [other than put up in unit containers and bearing a registered brand name;]	Nil
66.	1002	Rye ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [^{3subs.} [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]] ^{3subs.old} [other than put up in unit containers and bearing a registered brand name;]	Nil
67.	1003	Barley ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [^{3subs.} [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	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		voluntarily, subject to the conditions as in the ANNEXURE I]] 3subs.old [other than put up in unit containers and bearing a registered brand name;]	
68.	1004	Oats 20subs. [, other than pre-packaged and labelled]] 20subs.old [3subs. [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]] 3subs.old [other than put up in unit containers and bearing a registered brand name;]	Nil
69.	1005	Maize (corn) 20subs. [, other than pre-packaged and labelled]] 20subs.old [3subs. [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]] 3subs.old [other than put up in unit containers and bearing a registered brand name;]	Nil
70.	1006	Rice 20subs. [, other than pre-packaged and labelled]] 20subs.old [3subs. [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	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		voluntarily, subject to the conditions as in the ANNEXURE I]] 3subs.old[other than put up in unit containers and bearing a registered brand name;]	
71.	1007	Grain sorghum 20subs.[, other than pre-packaged and labelled]] 20subs.old[3subs.[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]] 3subs.old[other than put up in unit containers and bearing a registered brand name;]	Nil
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi 20subs.[, other than pre-packaged and labelled]] 20subs.old[3subs.[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]] 3subs.old[other than put up in unit containers and bearing a registered brand name;]	Nil
73.	1101	Wheat or meslin flour 20subs.[, other than pre-packaged and labelled]] 20subs.old[3subs.[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	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		voluntarily, subject to the conditions as in the ANNEXURE I]] 3subs.old [other than put up in unit containers and bearing a registered brand name;]	
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] 20subs. [, other than pre-packaged and labelled]] 20subs.old [3subs. [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]] 3subs.old [other than put up in unit containers and bearing a registered brand name;]	Nil
75.	1103	Cereal groats, meal and pellets 20subs. [, other than pre-packaged and labelled]] 20subs.old [3subs. [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]] 3subs.old [other than put up in unit containers and bearing a registered brand name;]	Nil
76.	1104	Cereal grains hulled	Nil
77.	1105	6subs. [Flour, powder, flakes, granules or pellets of potatoes] 20subs. [, other than pre-packaged and labelled]] 20subs.old [3subs. [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	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		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]] 6subs.old[Flour, of potatoes] 3subs.old[other than put up in unit containers and bearing a registered brand name;]	
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. 20subs.[, other than pre-packaged and labelled]] 20subs.old[3subs.[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]] 3subs.old[other than put up in unit containers and bearing a registered brand name;]	Nil
7inst.[78A]	7[1106 10 10]	7[Guar meal]	Nil
79.	12	All goods of seed quality	Nil
80.	1201	Soya beans, whether or not broken, of seed quality.	Nil
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	Nil
82.	1204	Linseed, whether or not broken, of seed quality.	Nil
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.	Nil
84.	1206	Sunflower seeds, whether or not broken, of seed quality.	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.	Nil
86.	1209	16subs. [Seeds, fruit and spores, of a kind used for sowing <i>Explanation: This entry does not cover seeds meant for any use other than sowing.</i> 16subs.old [Seeds, fruit and spores, of a kind used for sowing.]	Nil
87.	1210	Hop cones, fresh.	Nil
⁷ inst.[87A]	⁷ [1210 10 00]	⁷ [Hop cones, neither ground nor powdered nor in the form of pellets.]	Nil
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.	Nil
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	Nil
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Nil
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	Nil
92.	1301	Lac and Shellac	Nil
¹¹ inst.[92A]	¹¹ [1401]	¹¹ [Sal leaves, siali leaves, sisal leaves, sabai grass]	Nil
93.	1404 90 40	Betel leaves	Nil
⁷ inst.[93A]	⁷ [1404 90 60]	⁷ [Coconut shell, unworked]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
¹¹ inst.[93B]	¹¹ [1404 90 90]	¹¹ [Vegetable materials, for manufacture of jhadoo or broom sticks]	Nil
94.	1701 or 1702	<p>²⁰subs. [(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled; [(iii) Rab, other than pre-packaged and labelled.]]</p> <p>²⁰subs.old [⁶subs. [Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar]]</p> <p>⁶subs.old [Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery]</p>	Nil
²⁶ inst.[94A]	²⁶ [1901]	²⁶ [Food preparation of millet fl our, in powder form, containing atleast 70% millets by weight, other than pre-packaged and labelled.]	Nil
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki ²¹ inst.[, other than pre-packaged and labelled]	Nil
96.	1905	Pappad, by whatever name it is known, except when served for consumption	Nil
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread	Nil
¹⁸ inst.[97A]	¹⁸ [2009 89 90]	<p>¹⁸[Tender coconut water ²⁰subs.[, other than pre-packaged and labelled]]</p> <p>²⁰subs.old [other than those put up in unit container and, -</p> <p>(a) bearing a registered brand name; or</p> <p>(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 such actionable claim or enforceable right in respect of such brand name has been</p>	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
		voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]]	
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	Nil
99.	2201	Water [other than aerated, mineral, ^{22omit.} [purified], distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	Nil
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera	Nil
^{19omit.} [101.]	¹⁹ [2202-90-90]	¹⁹ [Tender coconut water- ^{3subs.} [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]]] ^{3subs.old} [other than put up in unit containers and bearing a registered brand name;]	
102.	^{3subs.} [2301,2302, 2308, 2309] ^{3subs.old} [¹ [2301, 2302] 2304, 2305, 2306, 2308,2309]	^{23subs.} [Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]] ^{23subs.old} [^{10subs.} [Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]]] ^{10subs.old} [Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
12subs.[102A] 12subs.old ⁹ inst.[102A]]	12subs.[2306] 12subs.old ⁹ [2302]]	12subs.[De-oiled rice bran] Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018 12subs.old ⁹ [De-oiled rice bran]]	Nil
10subs.[102B.] 10subs.old ⁴ inst.[102A]]	⁴ [2306]	⁴ [Cotton seed oil cake]	Nil
²⁴ inst.[102C]	²⁴ [2302, 2309]	²⁴ [Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda’’.]	Nil
103.	2501	⁶ subs.[Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water] ⁶ subs.old[Salt, all types]	Nil
⁷ inst.[103A]	⁷ [26]	⁷ [Uranium Ore Concentrate] ^{7.1} [Insertion of this entry shall be deemed to have been brought into force w.e.f 01.07.2017 and also no refund shall be made of all such tax which has been collected, but which would not have been so collected vide section 22 of Tamil Nadu Goods and Services Tax (Amendment) Act, 2020 - TN Act No. 10 of 2020 – published in TN Extra ordinary Gazette No. 62 dated 15.02.2020]	Nil
104.	2716 00 00	Electrical energy	Nil
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	Nil
106.	3002	Human Blood and its components	Nil
107.	3006	All types of contraceptives	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
108.	3101	All goods and organic manure ^{20subs.} [, other than pre-packaged and labelled]] ^{20subs.old} [^{3subs.} [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]] ^{3subs.old} [other than put up in unit containers and bearing a registered brand name;]	Nil
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	Nil
110.	3825	Municipal waste, sewage sludge, clinical waste	Nil
111.	3926	Plastic bangles	Nil
112.	4014	Condoms and contraceptives	Nil
113.	4401	Firewood or fuel wood	Nil
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Nil
^{11inst.} [114A]	¹¹ [44 or 68]	¹¹ [Deities made of stone, marble or wood]	Nil
^{11inst.} [114B]	¹¹ [46]	¹¹ [Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope.]	Nil
^{15inst.} [114C]	¹⁵ [46]	¹⁵ [Plates and cups made up of all kinds of leaves/flowers/bark]	Nil
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government	Nil
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
117.	¹² subs.[48 or 4907 or 71] ¹² subs.old[48 / 4907]	¹² subs.[Rupee notes when sold to the Reserve Bank of India] ¹² subs.old[Rupee notes when sold to the Reserve Bank of India]	Nil
²² omit.[118.]	²² [4907]	²² [Cheques, loose or in book form]	Nil
119.	4901	Printed books, including Braille books	Nil
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	Nil
121.	4903	Children's picture, drawing or colouring books	Nil
¹³ inst.[121A]	¹³ [4904 00 00]	¹³ [Music, printed or in manuscript, whether or not bound or illustrated]	Nil
²² omit.[122.]	²² [4905]	²² [Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed]	Nil
⁵ inst.[122A]	⁵ [4907]	⁵ [Duty Credit Scrips]	Nil
123.	5001	Silkworm laying, cocoon	Nil
124.	5002	Raw silk	Nil
125.	5003	Silk waste	Nil
126.	5101	Wool, not carded or combed	Nil
127.	5102	Fine or coarse animal hair, not carded or combed	Nil
128.	5103	Waste of wool or of fine or coarse animal hair	Nil
129.	52	Gandhi Topi	Nil
130.	52	Khadi yarn	Nil
⁴ inst.[130A.]	⁴ [50 to 55]	⁴ [Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets]	Nil
131.	5303	Jute fibres, raw or processed but not spun	Nil
132.	5305	Coconut, coir fibre	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
¹¹ inst.[132A]	¹¹ [53]	¹¹ [Coir pith compost ²⁰ subs.[, other than pre-packaged and labelled]] ²⁰ subs.old[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]]	Nil
133.	63	Indian National Flag	Nil
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked	Nil
135.	6912 00 40	Earthen pot and clay lamps	Nil
⁴ inst.[135A]	⁴ [69]	⁴ [Idols made of clay]	Nil
136.	7018	Glass bangles (except those made from precious metals)	Nil
⁷ inst.[136A]	¹⁰ subs.[71 17] ¹⁰ subs.old[⁷ [71 13]]	⁷ [Bangles of lac/ shellac]	Nil
137.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry ⁹ inst.[other than ghamella]	Nil
138.	8445	³ subs.[Charkha for hand spinning of yarns, including amber charkha] ³ subs.old[Amber charkha]	Nil
139.	8446	Handloom [weaving machinery]	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Nil
22omit. [141.]	22 [17subs. [8807]] 17subs.old [8803]	22 [Parts of goods of heading 8801]	Nil
142.	9021	Hearing aids	Nil
143.	92	3subs. [Indigenous handmade musical instruments as listed in ANNEXURE II] 3subs.old [Indigenous handmade musical instruments]	Nil
144.	9603	3subs. [Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles] 3subs.old [Muddhas made of sarkanda and phool bahari jhadoo]]	Nil
145.	9609	Slate pencils and chalk sticks	Nil
146.	9610 00 00	Slates	Nil
11inst. [146A]	11 [9619 00 10 or 9619 00 20]	11 [Sanitary towels (pads) or sanitary napkins; tampons.]	Nil
147.	9803	Passenger baggage	Nil
148.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) 10subs. [Vibhuti sold by religious institutions] 10subs.old [Vibhuti sold by religious institutions] (vi) Unbranded honey 2omit. [proposed GST Nil] (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika	Nil

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	TNGST Rate
(1)	(2)	(3)	
149.	- [Refer: CGST Circular No.6 dt. 28.08.2017]	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be. [Refer CGST Circular No. 6 dt 28.08.2017]	Nil
⁵ inst.[150.]	-	⁵ [Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants]	Nil
⁹ inst.[151.]	⁹ [Any chapter]	⁹ [Parts for manufacture of hearing aids]	Nil
¹¹ inst.[152.]	¹¹ [Any Chapter except 71]	¹¹ [Rakhi (other than those made of goods falling under Chapter 71)]	Nil
¹³ inst.[153.]	¹³ [Any Chapter]	¹³ [Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause]	Nil

Explanation. - For the purposes of this Schedule, -

(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.

²⁰subs. [(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clauses (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.]

²⁰subs. [³subs. [(ii) (a) The phrase “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.

⁶subs. [(b) The phrase “registered brand name” means, -
(A) a brand registered as on or after 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 or after the 15th May 2017 under the Copyright Act, 1957 (14 of 1957);
(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country]]]

⁶subs. old [(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 May 2017 under the Copyright Act, 1957 (14 of 1957);
(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.]

³subs. old [(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.]

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-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 said Customs Tariff Act, 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.

⁵inst. [(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.]

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

^{4 inst.}**[ANNEXURE I**

For foregoing an actionable claim or enforceable right on a brand name,-

- (a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the jurisdictional **Commissioner of State 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 bear 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.]

^{5 inst.}[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 State 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.]

ANNEXURE II

<u>List of indigenous handmade musical instruments</u>	
1.	Bulbul Tarang
2.	Dotar, Dotora, or Dotara
3.	Ektara
4.	Getchu Vadyam or Jhallari
5.	Gopichand or Gopiyatra or Khamak
6.	Gottuvadhyam or Chitravina
7.	Katho
8.	Sarod
9.	Sitar
10.	Surbahar
11.	Surshringar

12.	Swarabat
13.	Swarmandal
14.	Tambura
15.	Tumbi
16.	Tuntuna
17.	Magadi Veena
18.	Hansaveena
19.	Mohan Veena
20.	Nakula Veena
21.	Nanduni
22.	Rudra Veena
23.	Saraswati Veena
24.	Vichitra Veena
25.	Yazh
26.	Ranjan Veena
27.	Triveni Veena
28.	Chikara
29.	Dilruba
30.	Ektara violin
31.	Esraj
32.	Kamaicha
33.	Mayuri Vina or Taus
34.	Onavillu
35.	Behala(violin type)
36.	Pena or Bana
37.	Pulluvan veena - one stringed violin

38.	Ravanahatha
39.	Folk sarangi
40.	Classical sarangi
41.	Sarinda
42.	Tar shehnai
43.	Gethu or Jhallari
44.	Gubguba or Jamuku - Percussion string instrument
45.	Pulluvan kutam
46.	Santoor - Hammered chord box
47.	Pepa
48.	Pungi or Been
49.	Indian Harmonium: Double reed
50.	Kuzhal
51.	Nadaswaram
52.	Shehnai
53.	Sundari
54.	Tangmuri
55.	Alghoza - double flute
56.	Bansuri
57.	Venu (Carnatic flute) Pullanguzhal
58.	Mashak
59.	Titti
60.	Sruti upanga
61.	Gogona
62.	Morsing
63.	Shruti box

64.	Harmonium (hand-pumped)
65.	Ekkalam
66.	Karnal
67.	Ramsinga
68.	Kahal
69.	Nagphani
70.	Turi
71.	Dhad
72.	Damru
73.	Dimadi
74.	Dhol
75.	Dholak
76.	Dholki
77.	Duggi
78.	Ghat singhari or gada singari
79.	Ghumot
80.	Gummeta
81.	Kanjira
82.	Khol
83.	Kinpar and Dhobar (tribal drums)
84.	Maddale
85.	Maram
86.	Mizhavu
87.	Mridangam
88.	Pakhavaj
89.	Pakhavaj jori - Sikh instrument similar to tabla

90.	Panchamukha vadyam
91.	Pung
92.	Shuddha madalam or Maddalam
93.	Tabala / tabl / chameli - goblet drum
94.	Tabla
95.	Tabla tarang - set of tablas
96.	Tamte
97.	Thanthi Panai
98.	Thimila
99.	Tumbak, tumbaknari, tumbaknaer
100.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101.	Kanjira - small frame drum with one jingle
102.	Kansi - small without jingles
103.	Patayani thappu - medium frame drum played with hands
104.	Chenda
105.	Dollu
106.	Dhak
107.	Dhol
108.	Dholi
109.	Idakka
110.	Thavil
111.	Udukai
112.	Chande
113.	Nagara - pair of kettledrums
114.	Pambai - unit of two cylindrical drums
115.	Parai thappu, halgi - frame drum played with two sticks

116.	Sambal
117.	Stick daff or stick duff - daff in a stand played with sticks
118.	Tamak'
119.	Tasha - type of kettledrum
120.	Urumee
121.	JaltarangChimpta - fire tong with brass jingles
122.	Chengila - metal disc
123.	Elathalam
124.	Geger - brass vessel
125.	Ghatam and Matkam (Earthenware pot drum)
126.	Ghungroo
127.	Khartal or Chiplya
128.	Manjeera or jhanj or taal
129.	Nut - clay pot
130.	Sankarjang - lithophone
131.	Thali - metal plate
132.	Thattukazhi mannai
133.	Kanch tarang, a type of glass harp
134.	Kashtha tarang, a type of xylophone.

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Dr. C. CHANDRAMOULI,
Additional Chief Secretary to Government (FAC).

TNGST (Rate) Notification on Goods (Exempted) vide:- G.O. Ms. No. 63, Commercial Taxes and Registration (B1) Department, Dated 29.06.2017 Published in Notification No.II(2)/CTR/532(d-5)/2017 TN Extra Ordinary Gazette No.202, Dated 29.06.2017 (w.e.f 01.07.2017) [Central Tax (Rate) Notfn. No.1/2017, dt. 28-06-2017]

Amendment description [532(d-5)]:-

1. **ERRATUM** Notified in G.O. Ms. No. 86, Commercial Taxes and Registration (B1), 27.07.2017 Published in Notification No. II(2)/CTR/595(a-2)/2017, TN Extra Ordinary Gazette No. 251, Dated 27.07.2017 [Corrigendum dt 27.07.2017 to Central Tax (Rate) Notfn. No. 02/2017 Dated 28.06.2017]

2. **ERRATUM** Notified in G.O. Ms. No. 80, Commercial Taxes and Registration (B1), 11.07.2017, Published in Notification No. II(2)/CTR/557(e-2)/2017, TN Extra Ordinary Gazette No. 224, Dated 11.07.2017 [Corrigendum dt 12.07.2017 to Central Tax (Rate) Notfn. No. 02/2017 Dated 28.06.2017]

3. **Substituted** vide:- G.O. Ms. No. 115, Commercial Taxes and Registration (B1), 22.09.2017, Published in Notification No. II(2)/CTR/793(d-2)/2017, TN Extra Ordinary Gazette No. 304, Dated 22.09.2017 [para A(i), (ii), (iii), (iv), (v), (vi), (x), (xi), (xii), para B] [Central Tax (Rate) Notfn. No. 28/2017 Dated 22.09.2017]

4. **Inserted** Vide: G.O. Ms. No. 115, Commercial Taxes and Registration (B1), 22.09.2017, Published in Notification No. II(2)/CTR/793(d-2)/2017, TN Extra Ordinary Gazette No. 304, Dated 22.09.2017 [para A(vii), (viii), (ix), para C] [Central Tax (Rate) Notfn. No. 28/2017 Dated 22.09.2017]

5. **Inserted** Vide: G.O. Ms. No. 133, Commercial Taxes and Registration (B1), 13.10.2017, Published in Notification No.II(2)/CTR/858(a-9)/2017, TN Extra Ordinary Gazette No. 328, Dated 13.10.2017 [para A(i), (ii), para B, Para C] [Central Tax (Rate) Notfn. No. 35/2017 Dated 13.10.2017]

6. **Substituted** Vide : G.O. Ms. No. 158, Commercial Taxes and Registration (B1), 14.11.2017 Published in Notification No.II(2)/CTR/917(e-2)/2017, TN Extra Ordinary Gazette No. 366, Dated 14.11.2017 - [para 1(i),(iii),(vii),(ix),(xiii),(xiv), para 2] w.e.f 15.11.2017. [Central Tax (Rate) Notfn. No. 42/2017 Dated 14.11.2017]

7. **Inserted** Vide: G.O. Ms. No. 158, Commercial Taxes and Registration (B1), 14.11.2017 Published in Notification No.II(2)/CTR/917(e-2)/2017, TN Extra Ordinary Gazette No. 366, Dated 14.11.2017 -[para 1(v),(vi),(viii),(x),(xi),(xii),(xv),(xvi)] w.e.f 15.11.2017. [Central Tax (Rate) Notfn. No. 42/2017 Dated 14.11.2017]

7.1 Insertion of entry 103A made vide para (xv) of above Notification No.II(2) / CTR / 917 (e-2)/2017 shall be deemed to have been brought into force w.e.f 01.07.2017 and also **no refund** shall be made of all such tax which has been collected, but which would not have been so collected vide section 22 of Tamil Nadu Goods and Services Tax (Amendment) Act, 2020 - TN Act No. 10 of 2020 – published in TN Extra ordinary Gazette No. 62 dated 15.02.2020.

8. **Omitted** Vide: G.O. Ms. No. 158, Commercial Taxes and Registration (B1), 14.11.2017 Published in Notification No.II(2)/CTR/917(e-2)/2017, TN Extra Ordinary Gazette No. 366, Dated 14.11.2017 -[para 1(ii),(iv)] w.e.f 15.11.2017. [Central Tax (Rate) Notfn. No. 42/2017 Dated 14.11.2017]

9. **Inserted** Vide: G.O. Ms. No. 19, Commercial Taxes and Registration (B1), 25.01.2018 Published in Notification No.II(2)/CTR/100(b-7)/2018, TN Extra Ordinary Gazette No. 32, Dated 25.01.2018 [para 1(ii), (iv), (vi)] [Central Tax (Rate) Notfn. No. 07/2018 Dated 25.01.2018]
10. **Substituted** Vide: G.O. Ms. No. 19, Commercial Taxes and Registration (B1), 25.01.2018 Published in Notification No.II(2)/CTR/100(b-7)/2018, TN Extra Ordinary Gazette No. 32, Dated 25.01.2018 [para 1(i), (iii), (v)] [Central Tax (Rate) Notfn. No. 07/2018 Dated 25.01.2018]
11. **Inserted** Vide: G.O. Ms. No. 93, Commercial Taxes and Registration (B1), 26.07.2018 Published in Notification No.II(2)/CTR/662(a-7)/2018, TN Extra Ordinary Gazette No. 267, Dated 26.07.2018 - [para (i), (ii), (iv), (vi), (vii), (viii)] [Central Tax (Rate) Notfn. No. 19/2018 Dated 26.07.2018]
12. **Substituted** Vide: G.O. Ms. No. 93, Commercial Taxes and Registration (B1), 26.07.2018 Published in Notification No.II(2)/CTR/662(a-7)/2018, TN Extra Ordinary Gazette No. 267, Dated 26.07.2018 - [para (iii), (v)] [Central Tax (Rate) Notfn. No. 19/2018 Dated 26.07.2018]
13. **Inserted** Vide: G.O. Ms. No. 168, Commercial Taxes and Registration (B1), 31.12.2018 Published in Notification No.II(2)/CTR/1099(e-13)/2018, TN Extra Ordinary Gazette No. 425, Dated 31.12.2018- [para (i), (ii), (iii)] [Central Tax (Rate) Notfn. No. 25/2018 Dated 31.12.2018]
14. **Substituted** Vide: G.O. Ms. No. 168, Commercial Taxes and Registration (B1), 31.12.2018 Published in Notification No.II(2)/CTR/1099(e-13)/2018, TN Extra Ordinary Gazette No. 425, Dated 31.12.2018- [para (i)] [Central Tax (Rate) Notfn. No. 25/2018 Dated 31.12.2018]
15. **Inserted** Vide: G.O. Ms. No. 146, Commercial Taxes and Registration (B1), 30.09.2019 Published in Notification No.II(2)/CTR/773(a-3)/2019, TN Extra Ordinary Gazette No. 372, Dated 30.09.2019 [para (i), (ii)] [Central Tax (Rate) Notfn. No. 15/2019 Dated 30.09.2019]
16. **Substituted** Vide: G.O. Ms. No. 122, Commercial Taxes and Registration (B1), 04.10.2021 Published in Notification No. II(2)/CTR/671(e-4)/2021, TN Extra Ordinary Gazette No. 462, Dated 04.10.2018- **w.e.f 01.10.2021.** [Central Tax (Rate) Notfn. No. 09/2021 Dated 30.09.2021]
17. **Substituted** Vide: G.O. Ms. No. 182, Commercial Taxes and Registration (B1), 29.12.2021 Published in Notification No. II(2)/CTR/925(h-2)/2021, TN Extra Ordinary Gazette No. 620, Dated 29.12.2021- **w.e.f 01.01.2022.** [para (i) (ii) (iii) (vi)] [Central Tax (Rate) Notfn. No. 19/2021 Dated 29.12.2021]
18. **Inserted** Vide: G.O. Ms. No. 182, Commercial Taxes and Registration (B1), 29.12.2021 Published in Notification No. II(2)/CTR/925(h-2)/2021, TN Extra Ordinary Gazette No. 620, Dated 29.12.2021- **w.e.f 01.01.2022.** [para (iv)] [Central Tax (Rate) Notfn. No. 19/2021 Dated 29.12.2021]
19. **Omitted** Vide: G.O. Ms. No. 182, Commercial Taxes and Registration (B1), 29.12.2021 Published in Notification No. II(2)/CTR/925(h-2)/2021, TN Extra Ordinary Gazette No. 620, Dated 29.12.2021- **w.e.f 01.01.2022.** [para (v)] [Central Tax (Rate) Notfn. No. 19/2021 Dated 29.12.2021]

20. **Substituted** Vide: G.O. Ms. No. 118, Commercial Taxes and Registration (B1), 22.07.2022 Published in Notification No. II(2)/CTR/609(b-5)/2022, TN Extra Ordinary Gazette No. 403, Dated 22.07.2022- **w.e.f 18.07.2022. [para (A)(i) (ii) (iii) (iv) (v) (vi) (vii) (ix) (xiii)(B)]** [Central Tax (Rate) Notfn. No. 07/2022 Dated 13.07.2022]

21. **Inserted** Vide: G.O. Ms. No. 118, Commercial Taxes and Registration (B1), 22.07.2022 Published in Notification No. II(2)/CTR/609(b-5)/2022, TN Extra Ordinary Gazette No. 403, Dated 22.07.2022- **w.e.f 18.07.2022. [para (A)(viii)]** [Central Tax (Rate) Notfn. No. 07/2022 Dated 13.07.2022]

22. **Omitted** Vide: G.O. Ms. No. 118, Commercial Taxes and Registration (B1), 22.07.2022 Published in Notification No. II(2)/CTR/609(b-5)/2022, TN Extra Ordinary Gazette No. 403, Dated 22.07.2022- **w.e.f 18.07.2022. [para (A)(x) (xii) (xiv)]** [Central Tax (Rate) Notfn. No. 07/2022 Dated 13.07.2022]

23. **Substituted** Vide: G.O. Ms. No. 4, Commercial Taxes and Registration (B1), 19.01.2023 Published in Notification No. II(2)/CTR/49(a-2)/2023, TN Extra Ordinary Gazette No. 26, Dated 19.01.2023- **w.e.f 01.01.2023. [para (i)]** [Central Tax (Rate) Notfn. No. 13/2022 Dated 30.12.2022]

24. **Inserted** Vide: G.O. Ms. No. 4, Commercial Taxes and Registration (B1), 19.01.2023 Published in Notification No. II(2)/CTR/49(a-2)/2023, TN Extra Ordinary Gazette No. 26, Dated 19.01.2023- **w.e.f 01.01.2023. [para (ii)]** [Central Tax (Rate) Notfn. No. 13/2022 Dated 30.12.2022]

25. **Inserted** Vide: G.O. Ms. No. 33, Commercial Taxes and Registration (B1), 30.03.2023 Published in Notification No. II(2)/CTR/333(a-4)/2023, TN Extra Ordinary Gazette No. 107, Dated 30.03.2023- **w.e.f 01.03.2023. [para 1]** [Central Tax (Rate) Notfn. No. 04/2023 Dated 28.02.2023]

26. **Inserted** Vide: G.O. Ms. No. 126, Commercial Taxes and Registration (B1), 15.11.2023 Published in Notification No. II(2)/CTR/971(a-7)/2023, TN Extra Ordinary Gazette No. 386, Dated 15.11.2023- **w.e.f 20.10.2023. [para 1]** [Central Tax (Rate) Notfn. No. 18/2023 Dated 19.10.2023]