GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK

No.19 /2017-State Tax (Rate) Date: 18/08/2017

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure,No.1/2017-State Tax (Rate), dated the 30th June, 2017 published in the Gazette of Sikkim, Extraordinary, *vide* number 280 dated the 6th July, 2017, namely:-

2. In the said notification, in Schedule III – 9%, after serial number 452 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"452A	4011 70 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D	8413 81 90	Hydraulic Pumps for Tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	Radiator assembly for tractors and parts thereof.
452K	8708 92 00	(i) Cooling system for tractor engine and parts thereof (ii) Silencer assembly for tractors and parts thereof
452L	8708 93 00	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractor
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors".

3. This notification shall come into force with effect from the date of its publication in the Official Gazette.

M.G.Kiran
Principal Secretary
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II