G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.1/2017- Union Territory 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. 710 (E) dated the 28th June, 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:-

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

[F.No.354/137/2017-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No.1/2017- Union Territory Tax (Rate) dated 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710 (E), dated the 28th June, 2017 and last amended vide notification No 18/2017- Union Territory Tax (Rate) dated the 30th June, 2017 published vide number G.S.R 808 (E) dated the 30th June, 2017.