

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 10 February, 2015

Notification

S.O. 424 (E).- In exercise of the powers conferred by sub-sections (1) and (2) of section 133 of the Finance Act, 2013 (17 of 2013) (herein after referred to as the Act), the Central Government hereby makes the following rules to amend the Commodities Transaction Tax Rules, 2013, namely:-

1. (1) These rules may be called the Commodities Transaction Tax (First Amendment) Rules, 2014.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Commodities Transaction Tax Rules, 2013, for sub-rule 3, the following sub-rule shall be substituted, namely:-

"3. Agricultural commodities. — For the purposes of clause (7) of section 116 of the Act, the agricultural commodities shall be the following, namely:-

- (i) Almond
- (ii) Barley
- (iii) Cardamom
- (iv) Castor Seed
- (v) Channa/ Gram
- (vi) Copra
- (vii) Coriander/ Dhaniya
- (viii) Cotton
- (ix) Guar Seed
- (x) Isabgul Seed
- (xi) Jeera (Cumin Seed)
- (xii) Kapas
- (xiii) Maize Feed/ Maize
- (xiv) Pepper
- (xv) Potato
- (xvi) Rapeseed/ Mustard Seed
- (xvii) Raw Jute
- (xviii) Red Chilli/ Chillies
- (xix) Soya bean/seed

- (xx) Soymeal
- (xxi) Turmeric
- (xxii) Wheat
- (xxiii) Aniseed
- (xxiv) Arhar Chuni
- (xxv) Bajra
- (xxvi) Betelnuts
- (xxvii) Celeryseed
- (xxviii) Chara or Berseem (Including Chara seed or Berseem seed)
- (xxix) Cinnamon
- (xxx) Cloves
- (xxxi) Cotton pods
- (xxxii) Cotton seed
- (xxxiii) Ginger
- (xxxiv) Gram Dal
- (xxxv) Gram Husk (Gram Chilka)
- (xxxvi) Groundnut
- (xxxvii) Jowar
- (xxxviii) Kulthi
- (xxxix) Lakh (Khesari)
- (xl) Linseed
- (xli) Masur
- (xlii) Methi
- (xliii) Moth
- (xliv) Mung
- (xlv) Mung Chuni
- (xlvi) Mung Dal
- (xlvii) Nutmeg
- (xlviii) Onion
- (xlix) Peas
- (l) Ragi
- (li) Rice Bran
- (lii) Rice or Paddy
- (liii) Safflower
- (liv) Seedlac
- (lv) Sesamum (Til or Jiljilli)
- (lvi) Small Millets (Kodan Kulti, Kodra, Korra, Vargu, Sawan, Rala, Kakun, Samai, Vari and Banti)
- (lvii) Sunflower seed
- (lviii) Tur (Arhar)
- (lix) Tur Dal (Arhar dal)

- (lx) Urad (Mash)
- (lxi) Urad Dal.”.

[Notification no. 13/2015, F.No. 142/09/2013-TPL]

(Gaurav Kanaujia)
Director to the Government of India

Note: Principal rules were published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated 19th June, 2013 vide notification number S.O. 1769(E) dated 19th June, 2013.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3,
SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 18th February, 2015

CORRIGENDUM
INCOME-TAX

S.O. 565(E):- In the Notification of Government of India, Ministry of Finance, Department of Revenue, No. 13/2015, dated 10th February 2015 bearing S.O. 424 (E) and published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) (hereinafter referred as Gazette Notification):-

(i) at page no 3 of the Gazette Notification in English version, in sub-section (1) of section (1), for "2014" read "2015".

(ii) at page no 3 of the Gazette Notification in English version and at page no 1 of the Gazette Notification in Hindi version, in section (2), for "sub-rule " read "rule" at both the places.

2. The other contents of the Gazette Notification shall remain unchanged.

(Notification No. 18/2015/ F.No. 142/09/2013-TPL)

(Gaurav Kanaujia)
Director to the Government of India