

**COMMODITIES TRANSACTION TAX (FIRST AMENDMENT) RULES, 2015
AMENDMENT IN RULE 3**

NOTIFICATION NO.13/2015 [F.NO. 142/09/2013-TPL]/SO 424(E), DATED 10-2-2015

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, 2015.
- (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 rule 3, the following 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

This document has been compiled as service to our clients. We recommend that you seek professional advise prior to initiating action on specific issues.

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- (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

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- (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 (KodanKulti, 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."

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