Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 32/2017 – Central Tax

New Delhi, the 15th September, 2017

G.S.R. (E).—In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1156(E), dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Products</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Leather articles (including bags, purses, saddlery, harness, garments)</td>
<td>4201, 4202, 4203</td>
</tr>
<tr>
<td>2.</td>
<td>Carved wood products (including boxes, inlay work, cases, casks)</td>
<td>4415, 4416</td>
</tr>
<tr>
<td>3.</td>
<td>Carved wood products (including table and kitchenware)</td>
<td>4419</td>
</tr>
<tr>
<td>4.</td>
<td>Carved wood products</td>
<td>4420</td>
</tr>
</tbody>
</table>
5. Wood turning and lacquer ware 4421
6. Bamboo products [decorative and utility items] 46
7. Grass, leaf and reed and fibre products, mats, pouches, wallets 4601, 4602
8. Paper mache articles 4823
9. Textile (handloom products) including 50, 58, 62, 63
10. Textiles hand printing 50, 52, 54
11. Zari thread 5605
12. Carpet, rugs and durries 57
13. Textiles hand embroidery 58
14. Theatre costumes 61, 62, 63
15. Coir products (including mats, mattresses) 5705, 9404
16. Leather footwear 6403, 6405
17. Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand) 6802
18. Stones inlay work 68
19. Pottery and clay products, including terracotta 6901, 6909, 6911, 6912, 6913, 6914
20. Metal table and kitchen ware (copper, brass ware) 7418
21. Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74 8306
22. Metal bidriware 8306
23. Musical instruments 92
24. Horn and bone products 96
25. Conch shell crafts 96
26. Bamboo furniture, cane/Rattan furniture
27. Dolls and toys 9503
28. Folk paintings, madhubani, patchitra, Rajasthani miniature 97

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy.S.L.)
Under Secretary to the Government of India