

‘The fact that I can plant a seed and it becomes a flower, share a bit of knowledge and it becomes another's, smile at someone and receive a smile in return, are to me continual spiritual exercises’.



4A	5201	52	Raw Cotton	Agriculturist	Any registered person	NN 43/2017	14.11.2017	14.11.2017	NN 45/2017	14.11.2017	14.11.2017
7	Any Chapter		Priority Sector Lending Certificate ^C	Any registered person	Any registered person	NN 11/2018	28.05.2018	28.05.2018	NN 12/2018	28.05.2018	28.05.2018

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- A. Distributor or selling agent** means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State [clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010]
- B. Agriculturist - Section 2(7) of CGST Act.**
Means an individual or a Hindu Undivided Family who undertakes cultivation of land-
(a) by own labour, or
(b) by the labour of family, or
(c) by servants on wages payable in cash or kind or by hired labour under personal supervision or personal supervision of any member of family
- C. 1) Priority Sector lending certificate [PSLC]**
Priority Sector Lending Certificates is a tool for promoting comparative advantages among banks while they meet their priority sector lending obligations in India. "Banks with a comparative advantage in lending to the priority sector should earn priority sector lending certificates [social credits] while those falling short of the target would be required to buy priority sector lending certificates [social credits].
2) Refer para 3 of GST Circular No. 34/8/2018-GST dated 01.03.2018 for taxability of PSLC- Goods taxable @18%