SRO-GST-43 (Rate).- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification SRO No. SRO-GST-2 dated 08-07-2017 issued by Finance Department Government of Jammu and Kashmir, namely:-

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "92 A" | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass"; |

(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "93 B" | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom sticks"; |

(iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely:

| "102A" | 2306 | De-oiled rice bran
Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018"; |

(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

| "114A" | 44 or 68 | Deities made of stone, marble or wood
| 114B | 46 | Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope"; |

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:

| "117" | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India"; |

(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "132A" | 53 | Coir pith compost other than those put up in unit container and,
- (a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or |
enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I];

(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “146A” | 9619 00 10 or 9619 00 20 | Sanitary towels (pads) or sanitary napkins; tampons; |

(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “152” | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71). |

This notification shall be deemed to have come into force w.e.f. 27th day of July, 2018.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government
Finance Department
Dated: 31.08.2018

No: ET/Estt/119/2017-Part-III

Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
12. Pvt. Secretary to Hon'ble Advisor (V).
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
19. Private Secretary to Principal Secretary to Government, Finance Department.

(For. Aadil Fareed)
Under Secretary to Government
Finance Department