Notification
Jammu, the 29th of November, 2018

SRO 532 in exercise of the powers conferred by sub-section (2) of section 23 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) "said Act", the State Government, on the recommendations of the Council and in supersession of the notification SRO No. GST-18 dated 15-09-2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act:-

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the “Explanation” in SRO notification No. SRO 366 dated 04-09-2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification; or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised 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>
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<tr>
<td>2.</td>
<td>Carved wood products (including boxes, inlay work, cases, caskets)</td>
<td>4415, 4416</td>
</tr>
<tr>
<td>3.</td>
<td>Carved wood products (including table and kitchenware)</td>
<td>4419</td>
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<tr>
<td>4.</td>
<td>Carved wood products</td>
<td>4420</td>
</tr>
<tr>
<td>5.</td>
<td>Wood turning and lacquer ware</td>
<td>4421</td>
</tr>
<tr>
<td>6.</td>
<td>Bamboo products [decorative and utility items]</td>
<td>46</td>
</tr>
<tr>
<td>7.</td>
<td>Grass, leaf and reed and fibre products, mats, pouches, wallets</td>
<td>4601, 4602</td>
</tr>
<tr>
<td>8.</td>
<td>Paper mache articles</td>
<td>4823</td>
</tr>
<tr>
<td>9.</td>
<td>Textile (handloom products) including 50, 58, 62, 63</td>
<td></td>
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<tr>
<td>10.</td>
<td>Textiles hand printing</td>
<td>50, 52, 54</td>
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<tr>
<td>11.</td>
<td>Zari thread</td>
<td>5605</td>
</tr>
<tr>
<td>12.</td>
<td>Carpet, rugs and durries</td>
<td>57</td>
</tr>
<tr>
<td>13.</td>
<td>Textiles hand embroidery</td>
<td>58</td>
</tr>
<tr>
<td>14.</td>
<td>Theatre costumes</td>
<td>61, 62, 63</td>
</tr>
</tbody>
</table>
Provided that such persons are availing the benefit of notification No. XX/2018 – Integrated Tax, dated the ___ October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. ___ (E), dated the ___ October, 2018:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.


This notification shall come into force w.e.f. 15th of October, 2018.


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to the Government
Finance Department
Dated: 29.11.2018

No: ET/Estt/GST/119/2017-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.

(Dr. Aadil Fareed)
Under Secretary to the Government.