SRO-GST-35 (Rate).- In exercise of the powers conferred by sub-sections (1) and (3) 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 SRO - GST-2 DATED 08.07.2017 issued by Finance Department, Government of Jammu and Kashmir, namely:-

In the said notification,-

(1) in the Schedule,

(i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;

(ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>&quot;102A&quot;</th>
<th>2302</th>
<th>De-oiled rice bran</th>
</tr>
</thead>
</table>
| 102B   | 2306 | Cotton seed oil cake";

(iii) against S. No. 136A, in column (2), for the entry, the entry "7117" shall be substituted;

(iv) in S. No. 137, in column (3), after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;
(v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti” shall be substituted;

(vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “151” | Any chapter | “Parts for manufacture of hearing aids”; |

This notification shall deemed to have come into force w.e.f. 25th day of January, 2018.


Sd/-
(Navin K. Choudhary), IAS
Commissioner/Secretary to Government, Finance Department.

No: ET/Estt/119/2017-II
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. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioner/Secretaries to Government.
13. Private Secretary to Hon’ble Minister for Finance.
14. Private Secretary to Hon’ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce and Industry, Jammu.
18. President Industries association, Bari Brahmana, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.

(Dr. Aedil Fagedd)
Under Secretary to the Government
Finance Department