Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 13th October, 2017

SRO-GST-14 (Rate).-In exercise of the powers conferred by sub-section (1) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No. SRO-GST-1 ; dated 08.07.2017, namely:-

In the said notification,-

(E) in Schedule I - 2.5%,-

(i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| "30A" | 0804 | Mangoes sliced, dried |

(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| "99A" | 1905 or 2106 | Khakhra, plain chapatti or roti |

(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| "101A" | 2106 90 | Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE] |

(v) in S. No. 164, for the entry in column (3), the entry,

" (a) kerosene oil PDS,
(b) The following bunker fuels for use in ships or vessels, namely,
(vi) after S. No. 181 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "181A" | 30  | Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia; |

(vii) after S. No. 187 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "187A" | 3915 | Waste, parings or scrap, of plastics; |

(viii) after S. No. 188 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "188A" | 4004 00 00 | Waste, parings or scrap of rubber (other than hard rubber); |

(ix) after S. No. 191 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "191A" | 4017 | Waste or scrap of hard rubber; |

(x) after S. No. 198A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "198B" | 4707 | Recovered waste or scrap of paper or paperboard; |

(xi) S. No. 201A and entries relating thereto shall be omitted;

(xii) after S. No. 218 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "218A" | 5605 0010 | Real zari thread (gold) and silver thread, combined with textile thread; |

(xiii) in S. No. 219, in column (2), for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

(xiv) after S. No. 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "228A" | 7001 | Cullet or other waste or scrap of glass; |
(xv) after S. No. 234 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

<table>
<thead>
<tr>
<th>&quot;234A&quot;</th>
<th>84 or 85</th>
<th>E-waste</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Explanation: For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational;</td>
</tr>
</tbody>
</table>

(xvi) after S. No. 263A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| "264" | Any chapter | Biomass briquettes; |

(B) in Schedule II-6%,-

(i) in S. No. 16, in column (3), for the words and brackets "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;

in S. No. 17, in column (3), for the words figure and brackets, "dried fruits of Chapter 8[other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;

(iii) in S. No. 46, for the entry in column (3), the following entry shall be substituted namely: -

"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]";

(iv) S. No. 111 and the entries relating thereto, shall be omitted;

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

<table>
<thead>
<tr>
<th>&quot;132A&quot;</th>
<th>5401</th>
<th>Sewing thread of manmade filaments, whether or not put up for retail sale</th>
</tr>
</thead>
<tbody>
<tr>
<td>132B</td>
<td>5402, 5403, 5404,5405,5406</td>
<td>Synthetic or artificial filament yarns</td>
</tr>
<tr>
<td>132C</td>
<td>5508</td>
<td>Sewing thread of manmade staple fibres</td>
</tr>
<tr>
<td>132D</td>
<td>5509, 5510, 5511</td>
<td>Yarn of manmade staple fibres;</td>
</tr>
</tbody>
</table>
(vi) in S. No. 137, in the entry in column (3), the words and figures "such as Real zari thread (gold) and silver thread, combined with textile thread)," shall be omitted;

(F) in Schedule III-9%- 
(i) in S. No. 16, in column (3), for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be substituted;

(ii) in S. No. 23, in column (3), for the words "preparations in ready for consumption form", the words, "preparations in ready for consumption form, khakhra", shall be substituted;

(iii) after S. No. 54 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: 

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“54A  3213  Poster colour”;
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(iv) in S. No. 63, for the entry in column (3), the entry, "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be substituted;

(v) S. No. 102 and the entries relating thereto, shall be omitted;

(vi) in S. No. 114, in column (3), for the words and brackets “Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom”, the words and brackets “powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)” shall be substituted;

(vii) S. No. 158 and entries related thereto shall be omitted;

(viii) in S. No. 159, for the entry in column (3), the entry “All goods other than synthetic filament yarns”, shall be substituted;

(ix) in S. No. 160, for the entry in column (3), the entry “All goods other than artificial filament yarns”, shall be substituted;

(x) S. No. 164 and entries related thereto shall be omitted;

(xi) S. No. 165 and entries related thereto shall be omitted;

(xii) after S. No. 177 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: 

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<table>
<thead>
<tr>
<th>“177A  6802</th>
<th>All goods other than:</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>all goods of marble and granite;</td>
</tr>
<tr>
<td>(ii)</td>
<td>Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone</td>
</tr>
</tbody>
</table>
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(xiii) in S. No. 188, and entries relating thereto, shall be omitted;
(xiv) after S. No. 303 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>303A</td>
<td>8305</td>
</tr>
</tbody>
</table>

(xv) after S. No. 308 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>308A</td>
<td>84</td>
</tr>
<tr>
<td>308B</td>
<td>84 or 85</td>
</tr>
</tbody>
</table>

(xvi) after S. No. 369 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>369A</td>
<td>8483</td>
</tr>
</tbody>
</table>

(D) in Schedule-IV-14%,

(i) in S. No. 23, in column (3), for the words, "pans or in similar forms or packings", the words and brackets, "pans or in similar forms or packings [other than poster colour]", shall be substituted;

(ii) S. No. 34 and entries related thereto shall be omitted;

(iii) in S. No. 50, in column (3), for the words "including waste and scrap", the words, "other than waste and scrap", shall be substituted;

(iv) in S. No. 70, for the entry in column (3), the following entry shall be substituted namely:

"All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]";

(v) S. No. 112 and the entries relating thereto, shall be omitted;

(vi) in S. No. 135, in column (3), the words, "and plain shaft bearings", shall be omitted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in
Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."


Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government, Finance Department.
Dated:- 13.10.2017

No. ET/Estt/GST-119/2017
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. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Commissioner/Secretary to Government , Finance Department.

(Dr. Aalid Fareed)
Under Secretary to the Government