SRO 279. - In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) the State Government, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of,—

(i) one per cent. of the turnover in the State of Jammu & Kashmir in case of a manufacturer,

(ii) two and a half per cent of the turnover in the State of Jammu & Kashmir in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and

(iii) half per cent of the turnover in the State of Jammu & Kashmir in case of other suppliers:

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:

<table>
<thead>
<tr>
<th>TABLE S. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>2105 00 00</td>
<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
</tr>
<tr>
<td>2.</td>
<td>2106 90 20</td>
<td>Pan masala</td>
</tr>
<tr>
<td>3.</td>
<td>24</td>
<td>All goods, i.e. Tobacco and manufactured tobacco substitutes</td>
</tr>
</tbody>
</table>

(2) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

The notification shall come into force at once.

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


No: ET/Estt/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. 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/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
21. Private Secretary to Commissioner/Secretary to Government, Finance Department.

[Signature]
Under Secretary to Government,
Finance Department.