SRO - GST-4.- In exercise of the powers conferred by sub-section (3) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council, hereby specifies the supply of 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, made by the person as specified in the corresponding entry in column (4), in respect of which the state tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

**TABLE**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description of supply of Goods</th>
<th>Supplier of goods</th>
<th>Recipient of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0801</td>
<td>Cashew nuts, not shelled or peeled</td>
<td>Agriculturist</td>
<td>Any registered person</td>
</tr>
<tr>
<td>2</td>
<td>1404 90 10</td>
<td>Bidi wrapper leaves (tendu)</td>
<td>Agriculturist</td>
<td>Any registered person</td>
</tr>
<tr>
<td>3</td>
<td>2401</td>
<td>Tobacco leaves</td>
<td>Agriculturist</td>
<td>Any registered person</td>
</tr>
<tr>
<td>4</td>
<td>5004 to 5006</td>
<td>Silk yarn</td>
<td>Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn</td>
<td>Any registered person</td>
</tr>
<tr>
<td>5</td>
<td>-</td>
<td>Supply of lottery.</td>
<td>State Government, Union Territory or any local</td>
<td>Lottery distributor or selling agent.</td>
</tr>
</tbody>
</table>

*Explanation.*- For the purposes of this entry, lottery distributor or selling agent has the same
authority meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 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.


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.

(Dr. Aadil Fareed)
Under Secretary to Government, Finance Department.