



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 31st August, 2018

SRO-GST-43 (Rate).- In exercise of the powers conferred by sub-section (1) 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 the notification SRO No. SRO-GST-2 dated 08-07-2017 issued by Finance Department Government of Jammu and Kashmir, namely:-

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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(iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

"102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25th January, 2018";
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost 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
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		enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)".
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This notification shall be deemed to have come into force w.e.f. 27th day of July, 2018.

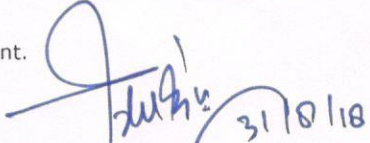
By order of the Government of Jammu & Kashmir.

Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government
Finance Department
Dated: 31.08.2018

No: ET/Estt/119/2017-Part-III

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
10. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (V).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.


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