



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu.

Notification

Srinagar, the 15th September, 2017

SRO-GST-18.—In exercise of the powers conferred by sub-section (2) of section 23 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No.V of 2017**), the Jammu and Kashmir Government, on the recommendation of the Goods and Services Tax Council, specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Jammu & Kashmir Goods and Services Tax Rules, 2017.
3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. (E), dated the 14th September, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

Table

Sl No.	Products	HSN Code
(1)	(2)	(3)
	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
	Carved wood products (including table and kitchenware)	4419

Carved wood products	4420
Wood turning and lacquer ware	4421
Bamboo products [decorative and utility items]	46
Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
Paper mache articles	4823
Textile (handloom products)	including 50, 58, 62, 63
Textiles hand printing	50, 52, 54
Zari thread	5605
Carpet, rugs and durries	57
Textiles hand embroidery	58
Theatre costumes	61, 62, 63
Coir products (including mats, mattresses)	5705, 9404
Leather footwear	6403, 6405
Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
Stones inlay work	68
Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
Metal table and kitchen ware (copper, brass ware)	7418
Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
Metal bidriware	8306
Musical instruments	92
Horn and bone products	96
Conch shell crafts	96
Bamboo furniture, cane/Rattan furniture	
Dolls and toys	9503
Folk paintings, madhubani, patchitra, Rajasthani miniature	97

By order of Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS

Principal Secretary to Government,
Finance Department.

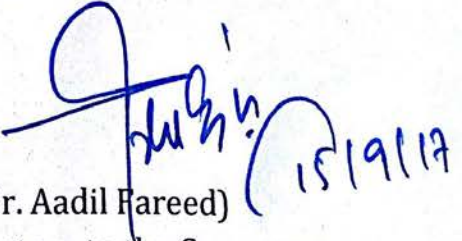
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Dated: 15 - 09 - 2017.

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. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
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.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.

18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Principal Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)

Under Secretary to the Government