



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/Srinagar

Notification
Srinagar, the 22nd October, 2019

SRO 620 In exercise of the powers conferred by sub-section (1) of section 9 read with sub-section (5) of section 15 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 amendments in notification SRO No. - GST - 1 DATED 08 07 2017, namely:-

In the said notification, -

in Schedule I - 2.5%, -

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely -
 - iii. Marine Fuel 0.5% (FO);
- (iii) against S. No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted.
- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely -

"234C	8509	Wet grinder consisting of stone as grinder".
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- (v) S. Nos 235 to 242 and the entries related thereto, shall be omitted,

A in Schedule II - 6%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely -

"80AA	3923	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a
	or	

6305 kind used for packing of goods".

- (ii) S No 201A and the entries relating thereto shall be omitted.
- (iii) after S No 205 and the entries relating thereto the following S. Nos and entries shall be inserted, namely -

205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
205B	8602	Other rail locomotives, locomotive tenders, such as Diesel-electric locomotives, Steam locomotives and tenders thereof
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)
205E	8605	Railway or tramway passenger coaches, not self-propelled, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)
205F	8606	Railway or tramway goods vans and wagons, not self-propelled
205G	8607	Parts of railway or tramway locomotives or rolling-stock, such as Bogies, bissel-bogies, axles and wheels, and parts thereof
205H	8608	Railway or tramway track fixtures and fittings, mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, parts of the foregoing",

- (iv) against S No 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted.

B. in Schedule III - 9%, -

- (i) against S No. 24A, in column (3) after the words "coconut water", the words "and caffeinated beverages" shall be inserted.

- (ii) against S No. 108, in column (3) after the words "other closures of plastics" the brackets, words, letters and figures "(except the items covered in Sl No. 80AA in Schedule II)", shall be inserted.
- (iii) in S No 400, for the entry in column (3) the entry, "Following motor vehicles of length not exceeding 4000 mm, namely -

- a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc. and
b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted.

- (iv) S No 446 and the entries relating thereto shall be omitted.

C in Schedule IV - 14% . -

- (i) after S No 12 and the entries relating thereto, the following S No and the entries shall be inserted, namely -

"12A	22029990	Caffeinated Beverages".
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D in Schedule V - 15% . -

- (i) S No 3 and the entries relating thereto shall be omitted.
(ii) S. No. 4 and the entries relating thereto shall be omitted.

E in Schedule VI - 0.125% . -

- (i) in S No. 2, for the entry in column (3), the entry "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung mounted or set, ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be substituted.

- (ii) S No 2A and the entries relating thereto shall be omitted.

- (iii) in S No 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung mounted or set, ungraded synthetic or reconstructed precious or semiprecious stones temporarily strung for convenience of transport", shall be substituted.

(iv) S No 4 and the entries relating thereto, shall be omitted.

2 This notification shall come into force on the 1st day of October, 2019.

By Order of the Government of Jammu & Kashmir.

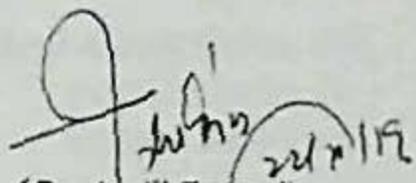
Sd/-
(Dr. Arun Kumar Mehta) IAS,
Financial Commissioner
Finance Department

Dated 22.10.2019

No ET/Est/GST/119/2017-IV

Copy to the:-

- 1 Secretary, GST Council, New Delhi.
- 2 All Financial Commissioners.
- 3 Financial Commissioner to the Hon'ble Governor.
- 4 Principal Resident Commissioner, J&K Government, New Delhi.
- 5 All Principal Secretaries to Government.
- 6 All Commissioner/Secretaries to Government.
- 7 Divisional Commissioner, Jammu/Kashmir.
- 8 Excise Commissioner, J&K.
- 9 Commissioner, State Taxes, J&K.
- 10 Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
- 11 Additional Commissioner, State Taxes Tax Planning, J&K.
- 12 Pvt Secretary to Hon'ble Advisor (S)
- 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 the Financial Commissioner, Finance Department.
- 20 Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)
Deputy Secretary to the Government