

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

Notification
Jammu/Srinagar, the 1st April, 2022

S.O 103.- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereinafter referred to as the said Act), and in supersession of the notification no SRO 279, dated the 8th of July, 2017, , except as things done or omitted to be done before such supersession, the Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Jammu and Kashmir Goods and Services Tax Rules, 2017:

Provided further that the 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, namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.
	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
	6901 00 10	Bricks of fossil meals or similar siliceous earths
	6904 10 00	Building bricks
	6905 10 00	Earthen or roofing tiles".

Explanation.-

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

The rules for the interpretation of the First Schedule to the said 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.

This notification with respect to S. No 1,2 and shall deem to have come into force w.e.f 1st day of April, 2019 and for the S. No's 4, 5, 6 and 7 w.e.f 1st day of April 2022.

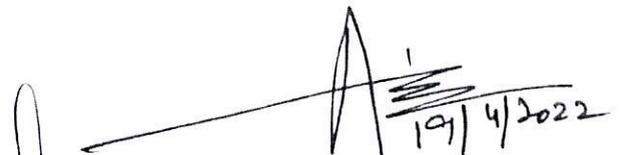
Sd/-
(Atal Dullo), IAS
Financial Commissioner
(Additional Chief Secretary)
Finance Department.

No: FD-ST/34/2021-03

Dated: 19 - 04 - 2022

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 Lt. Governor.
5. All Principal Secretaries to Government.
6. Joint Secretary (J&K) Ministry of Home Affairs, GOI.
7. All Commissioner/ Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Excise Commissioner, J&K, Jammu
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir
12. Private Secretary to Financial Commissioner (Additional Chief Secretary), Finance Deptt.
13. Website, Finance.


(Mohammad Amin)
Deputy Secretary to Government
Finance Department

