

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

Notification
Srinagar, the 7th Feb, 2022

SO **57** .- In exercise of the powers conferred by sub-sections (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No V of 2017**), the Government, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No. SRO - GST-2 DATED 08.07.2017, namely:-

In the said notification, in the Schedule, -

- i. against S. No. 22, for the entry in column (2), the entry "0303,0304,0305,0306,0307,0308,0309" shall be substituted;
- ii. against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- iii. against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- iv. after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"97A	2009 89	Tender coconut water 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 enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";
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- v. S. No. 101 and the entries relating thereto shall be omitted;
- vi. against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall deem to have come into force w.e.f the 1st day of January, 2022.

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

F.No:FD-ST/34/2021-03
Copy to the:-

Dated: 07 - 02 - 2022

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. All Commissioner/Secretaries to Government.
7. Joint Secretary (J&K) Ministry of Home Affairs, Government of India, New Delhi

8. Divisional Commissioner, Jammu/Kashmir.
9. Secretary to Government, Law Department.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Excise Commissioner, J&K, Srinagar.
12. Additional Commissioner State Taxes (Administration & Enforcement)
Jammu/Kashmir.
13. Pvt. Secretary to Financial Commissioner (Additional Chief Secretary), Finance.
14. Website J&K, Finance.


(Mohammad Amin)
Under Secretary to the Government
Finance Department.
