

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, Jammu/Srinagar

NOTIFICATION
Jammu, the ^{7th} ^{Mar} of ²⁰²⁴, 2024

S.O 153 .—In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, 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 Schedule, namely:—

1. **Details of Packing Machines.**— (1) All the registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of packages in **FORM GST SRM-I**, electronically on the common portal, with in thirty days of coming into effect of this notification.
2. Any person intending to manufacture goods as mentioned in the Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of packages in **FORM GST SRM-I** on the common portal, within fifteen days of grant of such registration.
3. The details of any additional filling and packing machine being installed at the registered place of business shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such installation in PART (B) of Table 6 of **FORM GST SRM-I**.
4. If any change is to be made in the declared capacity of the machines, the same shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such change in Table 6A of **FORM GST SRM-I**.
5. Upon furnishing of such details in **FORM GST SRM-I**, a unique registration number shall be generated for each machine, the details of which have been furnished by the registered person, on the common portal.
6. In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organisation, the same shall be furnished by the said registered person in Table 7 of **FORM GST SRM-I** on the common portal, within fifteen days of filing such declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organisation, before the issuance of this notification, the latest such certificate in respect of the manufacturing unit or the machines, as the case may be, shall be furnished by the said registered person in Table 7 of **FORM GST SRM-I** on the common portal, within thirty days of issuance of this notification.

7. The details of any existing filling and packing machine disposed of from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within twenty four hours of such disposal in Table 8 of **FORM GST SRM-I**.

2. **Special Monthly Statement.** – The registered person shall submit a special statement for each month in **FORM GST SRM-II**, electronically on the common portal, on or before the tenth day of the month succeeding such month.

3. **Certificate of Chartered Engineer.**– (1) The taxpayer shall upload a certificate of Chartered Engineer **FORM GST SRM-III** in respect of machines declared by him, as per para 1 of this notification, in Table 6 of **FORM GST SRM-I**.

2. If details of any machine are amended subsequently, then fresh certificate in respect of such machine shall be uploaded.

This notification shall come into effect from 1st day of April, 2024.

Schedule

S. No.	Chapter /Heading /Sub-heading /Tariff item.	Description of Goods.
(1)	(2)	(3)
1.	21069020	Pan-masala
2.	2401	Unmanufactured tobacco (without lime tube)– Bearing a brand name
3.	2401	Unmanufactured tobacco (with lime tube)–bearing a Brand name
4.	24013000	Tobacco refuse, bearing a brand name
5.	24031110	‘Hookah’ or ‘gudaku’ tobacco bearing a brand name
6.	24031110	Tobacco used for smoking ‘hookah’ or known as ‘hookah’ Tobacco or ‘gudaku’ not bearing a brand name
7.	24031190	Other waterpipe smoking tobacco not bearing a brand name.
8.	24031910	Smoking mixtures for pipes and cigarettes
9.	24031990	Other smoking tobacco bearing a brand name
10.	24031990	Other smoking tobacco not bearing a brand name
11.	24039100	“Homogenised” or “reconstituted” tobacco, bearing a brand name
12.	24039910	Chewing tobacco (without lime tube)
13.	24039910	Chewing tobacco (with lime tube)
14.	24039910	Filter khaini
15.	24039920	Preparations containing chewing tobacco
16.	24039930	Jarda scented tobacco
17.	24039940	Snuff
18.	24039950	Preparations containing snuff
19.	24039960	Tobacco extracts and essence bearing a brand name
20.	24039960	Tobacco extracts and essence not bearing a brand Name
21.	24039970	Cut tobacco
22.	24039990	Pan masala containing tobacco ‘Gutkha’
23.	24039990	All goods, other than pan masala containing tobacco ‘gutkha’, bearing a brand name

24.	24039990	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name
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Explanation.—(1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively, a tariff item, heading, sub-heading and Chapter 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, 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.
- For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

FORM GST SRM-I

Registration and disposal of packing machines of Pan Masala and Tobacco products

1.GSTIN	
2.Legal name	
3.Trade name, if any	
4.ARN	
5.Date of filing	

6. Details of the machines

Sr. no.	Make, if available	Model No. If available	Name of manufacturer.	Machine no.	Date of purchase	Address of the place of installation	No .of tracks	Weight of packages which can be packed on the machine (in grams).	Packing capacity of each track (No .of packages which can be packed for a Particular weight of package).	Total packing capacity of the machine for a specific weight of package to be packed.	Electricity consumption capacity of the Machine per hour (KWH).	Registration no. of the machine (to be auto-generated by the system).	Working status (Y/N)
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) (8x10)	(12)	(13)	(14)
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Part(A) Existing														
Part(B) Newly Added														

6A. Amendment to the details of machines.

Sr. no.	Registration no. of the machine.	Make.	Model no.	Name of manufacturer.	Machine no.	Date of purchase.	Address of place of installation.	No. of tracks.	Weight of packages which can be packed on the machine (in grams).	Packing capacity of each track (No. of packages which can be packed for a Particular weight of package).	Total packing capacity of the machine for a Specific weight of package to be packed.	Electricity consumption capacity of the machine per hour (KWH).	Working status (Y/N).	Date of change in any parameter listed.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) (9x11)	(13)	(14)	(15)

7. Details of the intimation of the machines furnished to other departments.

Sr. no.	Date of intimation.	Name of Govt. department/any other agency or organisation.	Details of declaration (to be uploaded as pdf).
(1)	(2)	(3)	(4)

8. Disposal of the packing machines.

Sr. no.	Registration no. of the machine.	Make.	Model No.	Name of manufacturer.	Machine No	Date of Purchase	Address Of place of installation	No.of tracks.	Weight of packages Which can Be packed on the machine (in grams).	Packing capacity of each track (No. of packages which can be packed or a particular weight of package)	Total packing capacity of the machine for a specific weight of package to be packed	Date of disposal	Reason of Disposal (Supplied/ Condemned).
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Column no.	Description
(2).	Make of the machine, if available should be provided as to whether its semi-automatic or automatic.
(3).	Mention model number of the machine, if available.
(4).	Name of the manufacturer of the machine to be provided.
(5).	Machine number to be provided.
(6).	Date of purchase as mentioned on the invoice or any other document in lieu thereof, issued by supplier, have to be provided.
(7).	Address of the place where machine has been installed has to be selected from the drop down provided for the same based on the details of places of business provided by the manufacturer in FORM GST REG-01.
(8).	Number of tracks associated with the machine to be provided.
(9).	Weight of package which can be packed by the machine (in grams) is to be declared here. The registered person can enter multiple entries of the same for each machine.
(10).	Packing capacity of each track has to be provided in terms of number of packages which can be packed by the machine on the said track per hour for the particular weight of package declared in column 9.
(11).	Total packing capacity of the machine for a specific weight of package which can be packed would be computed by System based on information provided in column 8, 9 & 10.
(12).	Electricity consumption capacity of the machine to be provided in KWH.
(13).	Unique registration no. of the machine would be generated by System after filing the form. Structure of the unique no. will be GSTIN followed by three digits.
(14).	Whether the machine is working or is at standby. Accordingly, Y or N to be selected from the drop down menu.

3. Table 6A: Amendment to the details of the machine already provided in Table 6 or amended thereafter to be provided. After entering registration number of the machine assigned by the System in column 12 of Table 6, other details of the machine would be auto-populated. The same can be edited wherever required. Certificate of chartered engineer shall also be uploaded for the machines whose details have been amended if the particulars given in the certificate uploaded earlier undergoes any change and the details of the documents uploaded should be given in Table 10. Any such change in any of the details of the machine including its working status which needs to be amended, has to be communicated within twenty four hours of the said change carried out by the registered person.

4. Table 7: Details of the intimation of the machines furnished to other department have to be provided. Documents should be uploaded in pdf format after making entries and the details of the documents uploaded should be given in Table 10.

5. Table 8: Details of the machines disposed of (supplied /condemned) shall be provided. After entering registration number assigned to the machine by the System, other details would be auto-populated. Date of disposal and reason for the same to be provided.

6. Table 9: Details of the brands, packing type, HSN and description of the products manufactured to be provided in this table. If there is any change in the information already furnished in this table, the details need to be amended accordingly.

7. Table 10: List of Documents uploaded:

- o Single Certificate of chartered engineer to be uploaded in pdf format for all machines in the format as per FORM GST SRM-III after entering the particulars of the machines.
- o Certificate of chartered engineer, in the format as per FORM GST SRM-III, shall also be uploaded for the machines whose details have been amended if the particulars given in the certificate uploaded earlier undergoes any change.
- o Document in pdf format providing details of the intimation of the machines furnished to other department have to be uploaded.

FORM GST SRM-II

Monthly Statement of inputs used and the final goods produced by the manufacturer of goods specified in the Schedule

1.GSTIN	
2.Legal name	
3.Trade name, if any	
4.Financial year	
5.Tax period	
6.ARN	
7.Date of filing	

8. Details of inputs

Serial number.	HSN.	Description.	Unit. (UQC)	Opening balance.	Quantity procured.	Value of the quantity procured (Rs.).	Quantity consumed.	Closing balance.	Waste generated.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

9. Details of production

Brand name.	Machine registration number.	Packing type.	Quantity in grams in each package.	HSN.	Description of the product.	Number of packages packed.	MRP per Package packed. (Rs.)	Total value(in MRP) of the packages packed by machine.(Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
								(7x8)
Total								

10. Power consumption

Sr.No.	Meter/DG set no.	Initial meter reading on first day of the month.	Final meter reading on the last day of the month.	Consumption (KWH).
(1)	(2)	(3)	(4)	(5)
(A)Electricity meter reading				
(B)DG set meter reading				
(C)Solar power having battery				
(D)Others				

11. Details of grid integrated solar power

Sr.No.	Initial meter reading on first day of the month.	Final meter reading on the last day of the month.	Generation/Export / Import /Consumption (KWH).
(1)	(2)	(3)	(4)
(A)Solar meter reading (Generation)			
(B)Power meter reading (Import of electricity)			
(C)Power meter reading (Export of electricity)			
(D)Net consumption[A+B-C]			

12. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of Authorized Signatory
Name
Designation/ Status

Place
Date

Instruction to Form GST SRM-II

Terms used:

- i. GSTIN: Goods and Services Tax Identification Number
- ii. HSN: Harmonized System of Nomenclature

- iii. MRP: Maximum Retail Price
- iv. KWH: Kilo Watt Hour
- v. DG set: Diesel Generator set used for power generation
- vi. Packing type: Pouch, Zipper etc.

1. **Table 8:** Details of inputs used for manufacturing the goods specified in Schedule appended with the notification, have to be provided. Column wise details of the information to be provided are given in the table below:

Column no.	Description
(1).	
(2).	HSN at minimum 4 digit level of the inputs used for manufacturing to be reported.
(3).	Description of the goods as per HSN to be provided.
(4).	Unit of measurement of the goods to be selected from the drop down.
(5).	Quantity available in the beginning of the month to be reported for the first time. From next month on wards, the information will be auto-populated from the closing balance of the previous month.
(6).	Quantity procured during the month have to be reported.
(7).	Value of the quantity procured have to be provided.
(8).	Quantity consumed have to be reported.
(9).	Closing balance should be the sum of quantity reported in col.5 & 6 reduced by quantity reported in col. 8 (5+6-8)
(10).	Waste generated, if any to be reported.

3. **Table 9:** Details of the products manufactured to be reported brand wise, machine wise and package wise. Column wise details of the information to be provided is given in the table below:

Column no.	Description
1.	Brand reported in table 9 of Form GST SRM-1 to be selected from drop down for reporting production during the tax period.
2.	Registration number of the machine assigned by System to be reported.
3.	Packing type viz. pouch, zipper etc. manufactured during the tax period to be reported.
4.	Description of the packing (Quantity in g rams in each pack) to be reported.
5.	HSN at 8 digit level of the goods manufactured during the tax period to be reported.
6.	Description of the product manufactured during the tax period to be reported.
7.	Number of packages packed during the tax period to be reported
8.	Maximum Retail Price (MRP) in Rs. per package packed to be reported.
9.	Total value in MRP of the packages packed during the tax period will be computed by System based on the information provided in col. 6&7.

4. **Table 10:** Power consumption during the month to be reported. Initial reading of the electricity meter in the beginning of the month to be reported for the first month. From the next month on wards, the final reading reported at the end of previous month will become initial reading of the month. Reading of DG

set used, if any should also be reported separately. For reporting the reading of more than one electricity meter or DG set, separate rows to be used. Also, electricity meter reading is to be given of the main meter of the manufacturing unit in case separate meter for machines is not available. Solar power mentioned at PART C pertains to only that generated through batteries not integrated with the grid.

5. Table 11 . Here, details of the power consumed from solar power integrated with the grid is to be reported.

FORM GST SRM-III

Certificate of Chartered Engineer

1. GSTIN-
2. Details of the machines for which certificate has been issued-

Sr. no.	Make, if available.	Model no. if available	Name of manufacturer.	Machine no.	Registration no. assigned by System (in cases where the amendment in specification of the machines in Table 6A to be done).	Date of purchase, if available.	No. of tracks.	Weight of packages which can be packed on the machine (in grams).	Packing capacity of each track (No. of packages packed for a particular weight of package).	Total packing capacity of the machine for a specific weight of package to be packed.	Electricity consumption capacity of the machine Per hour (KWH).	Remarks if any.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11) (8x10)	(12)	(13)

This is to certify that I have examined---(no.)machines and the above details are true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature Name--
Registration number--
Address-- Mobile no.--

Date: Place:

Signature Name--
Registration number--
Address-- Mobile no.--

By order of the Government of Jammu and Kashmir.

Sd/-

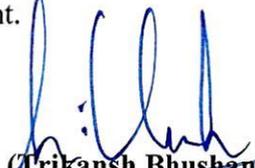
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department

No:FD-ST/34/2021

Dated: 07 -03-2024

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 03/2024-Central Tax Dated: the 5th January, 2024).
2. All financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal secretaries/Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GOI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
7. Commissioner, State Taxes Department, J&K, Jammu/Srinagar.
8. Excise commissioner, J&K, Jammu/Kashmir.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Administrative Secretary, Finance Department.
11. Incharge Website, Finance Department.


(Trikansh Bhushan) JKAS
Under Secretary to Government,
Finance Department