

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

**NOTIFICATION**

**Dated 17<sup>th</sup> of September, 2025**

S.O. 232.- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Jammu and Kashmir, Finance Department No. SRO-366/2018-Tax (Rate), dated the 04<sup>th</sup> September, 2018, namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

**"TABLE**

S. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5%
2.	420222, 420229, 42023110, 42023190, 420232, 420239	Hand bags including pouches and purses; jewellery box	2.5%
3.	4416, 4421 9990	Carved wood products, artware/ decorative articles of wood (including inlaywork, casks, barrel, vats)	2.5%
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5%
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5%
6.	45039090 450490	Artware of cork(including articles of sholapith)	2.5%
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5%
8.	4802	Hand-made paper and paperboard	2.5%
9.	4823	Articles made of paper mache	2.5%
10.	5607, 5609	Coir articles	2.5%

*[Handwritten signatures and initials]*

11.	5609 00 20 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5%
13.	5804 30 00	Hand made lace	2.5%
14.	5805	Hand-woven tapestries	2.5%
15.	5808 10	Hand-made braids and ornaments of trimming in the piece	2.5%
16.	5810	Hand embroidered articles	2.5%
17.	6117,6214	Handmade/hand embroidered shawls	2.5%
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing etc. ashtray, candle stand)	2.5%
19.	68159990	Stone artware, stone in lay work	2.5%
20.	69120010 69120020	Tableware and kitchenware of clay and terracotta, other clay articles	2.5%
21.	69139000	Statuettes & other ornamental ceramic articles (incl. blue potteries)	2.5%
22.	70099200	Ornamental framed mirrors	2.5%
23.	701810	Bangles, beads and small ware	2.5%
24.	70189010	Glass statues [other than those of crystal]	2.5%
25.	70200090	Glassartware[incl.pots,jars,votive,cask,cakecover,tulipbottle,vase]	2.5%
26.	71131110	Silver filigree work	1.5%
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, car damom garland)	1.5%
28.	73269099	Artware of iron	2.5%
29.	741980	Artware of brass, copper/copper alloys, electroplated with nickel/silver	2.5%
30.	76169990	Aluminium art ware	2.5%
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchlogaart ware, idol, Swamimalai bronze icons, dhok rajaali)	2.5%
32.	940510	Hand crafted lamps (including Panchloga lamp)	2.5%
33.	940150, 940380	Furniture of bamboo, rattan, and cane	2.5%
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawan twadi, Channapatna toys, Thanjavur doll)	2.5%

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35.	9504	Ganjifacard	2.5%
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5%
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5%
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5%
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5%

2. This notification shall come into force on the 22<sup>nd</sup> day of September, 2025."

**By order of the Government of Jammu and Kashmir**

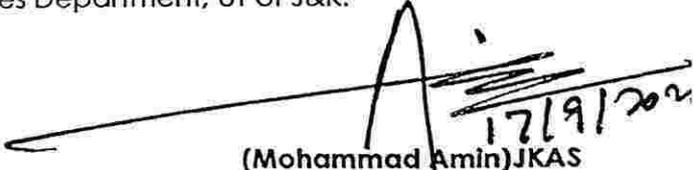
**Sd/-**  
**(Santosh D Vaidya), IAS**  
Principal Secretary to Government.

No: FD-ST/138/2025-03 (CC No. 7682586)

Dated: 17 .09.2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to the CBIC Notification No.15/2025-Central Tax (Rate), Dated: 17th September, 2025).
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.
8. Excise Commissioner, J&K, Jammu/Kashmir.
9. Special Secretary to Hon'ble Chief Minister, J&K.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir..
11. Private Secretary to the Principal Secretary to the Government, Finance Department.
12. Incharge Website, Finance Department/State Taxes Department, UT of J&K.

  
**(Mohammad Amin) JKAS**  
Deputy Secretary to the Government.



17/9/2025