

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

NOTIFICATION

Dated 13th of November, 2025

S.O. 292 - In exercise of the powers conferred by sub-section (6) of section 54 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 notifies the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely: -

- (a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Jammu and Kashmir Goods and Services Tax Rules, 2017;
- (b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

Explanation. -

- (i) In this notification, "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);
- (ii) The rules for the interpretation of the First Schedule to the 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.

2. This notification shall come into force with effect from the 1st day of October, 2025.

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

No :FD-ST/142/2025-03 (CC- 7684028)

Dated: 13 11.2025

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification No.14/2025-Central Tax, Dt: 17.09.2025).
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, Jammu/Srinagar.
8. Excise commissioner, J&K, Jammu/Kashmir.
9. Special Secretary to Hon'ble Chief Minister, J&K.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to Principal Secretary to the Government, Finance Department.
11. Incharge Website, Finance Department/ State Taxes.

(Mohammad Amin) JKAS
Deputy Secretary to the Government.

Handwritten signature and date: 13/11/2025