

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

NOTIFICATION

Jammu 7th of April, 2026

S.O 104 .- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in the notification of the Government of Jammu and Kashmir, Finance Department, S.O. No.228/2025- Tax (Rate), dated the 17th September, 2025, namely:-

In the said notification, -

- a. in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"4A.	2403 19 21, 2403 19 29	Biris;"
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- b. in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"14.	2106 90 20	Pan masala;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves];
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes;
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris];
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;



19.2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.";
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c. the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 1st day of February, 2026.

By order of Government of UT of Jammu and Kashmir.

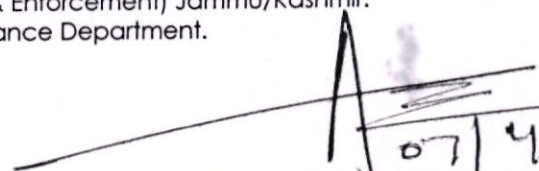
Sd/-
(Shailendra Kumar), IAS
 Financial Commissioner,
 (Additional Chief Secretary)

No. FD-ST/139/2025-07

dated. 07. 04.2026

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC Notification No.19/2025-CTR, Dt: 31.12.2025).
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. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Administrative Secretary, Finance Department.
11. Incharge Website, Finance Department.


(Mohammad Amin) JKAS
 Deputy Secretary to the Government.

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