

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

NOTIFICATION
Srinagar, the 14th of July, 2026.

S.O. 200 .- 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 further amendments in notification S.O. No. 228/2025, dated the 17th September, 2025, namely:-

(a) in Schedule I - 2.5%,

(i) against S. No. 150, for the entry in column (2), the entry "2202 99 21, 2202 99 29" shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry "22029931, 22029939" shall be substituted;

(b) in Schedule III - 20%,

(i) against S. No. 2, for the entry in column (2), the entry "2202 99 90, 2202 99 91, 2202 99 99" shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry "2202 99 91, 2202 99 99" shall be substituted.

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

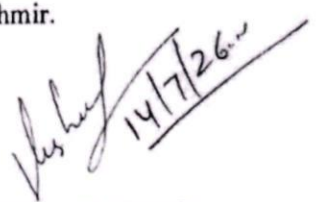
By order of the Government of Jammu and Kashmir.

Sd/-
(Shailendra Kumar), IAS
Financial Commissioner (ACS),
Finance Department.
Dated: 14.07.2026

No.: FD-ST/139/2025-07

Copy to the:-

1. Secretary, GST Council, New Delhi (in reference to CBIC Notification No. 01/2026-Central Tax (Rate), dated the 30th April, 2026).
2. All Financial Commissioners.
3. Principal Secretary to the Hon'ble Lieutenant Governor.
4. All Principal Secretaries/Commissioners/Secretaries to the Government.
5. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, 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 Financial Commissioner (ACS), Finance Department.
11. In-charge, Website, Finance Department.


(Vishal Kumar) JKAS
Under Secretary to Govt
Finance Department.