



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

Notification

Srinagar, the 22nd September, 2017

SRO-GST-10 (Rate).- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No.V of 2017**), the Jammu and Kashmir Government, on the recommendations of the Council, hereby makes the following amendments in the SRO notification No.GST-02 dated the 8th July, 2017;namely:-

In the said notification,-

(A) in the Schedule,-

(i) against serial number 27, in column (3), for the words "other than put up in unit containers and bearing a registered brand name", the words, brackets and letters "other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;

(ii) against serial numbers 29 and 45, in column (3), for the words "other than put up in unit container and bearing a registered brand name", the words, brackets and letters "other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;

(iii) against serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77 and 78, in column (3), for the words "other than those put up in unit container and bearing a registered brand name", the words, brackets and letters "other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;

(iv) against serial number 101, in column (3), for the words "other than put up in unit container and bearing a registered brand name", the words, brackets and letters "other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;

(v) against serial number 108, in column (3), for the words "other than put up in unit containers and bearing a registered brand name", the words, brackets and letters "other than those put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]", shall be substituted;

(vi) in S. No. 102, for the entries in column (2) ,the entries "2301,2302, 2308, 2309", shall be substituted;

(vii) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"102A	2306	Cotton seed oil cake" ;
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(viii) after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets" ;
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(ix) after S. No. 135 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

"135A	69	Idols made of clay" ;
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(x) in S. No. 138, for the entry in column (3) ,the entry "Charkha for hand spinning of yarns, including amber charkha", shall be substituted;

(xi) in S. No. 143, for the entry in column (3), the entry "Indigenous handmade musical instruments as listed in ANNEXURE II", shall be substituted;

(xii) in S. No. 144, for the entry in column (3) ,the entry "Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles", shall be substituted;

(B) in the *Explanation*, for clause (ii), the following shall be substituted, namely: -

"(ii)(a) The phrase "brand name" means brand name or trade name, 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.

(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;

(C) after paragraph 2, the following Annexures shall be inserted, namely: -

ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

ANNEXURE II

List of indigenous handmade musical instruments	
135.	Bulbul Tarang
136.	Dotar, Dotor, or Dotara
137.	Ektara
138.	Getchu Vadyam or Jhallari
139.	Gopichand or Gopiyatra or Khamak
140.	Gottuvadhyam or Chitravina
141.	Katho
142.	Sarod
143.	Sitar
144.	Surbahar
145.	Surshringar
146.	Swarabat
147.	Swarmandal
148.	Tambura
149.	Tumbi
150.	Tuntuna
151.	Magadi Veena
152.	Hansaveena
153.	Mohan Veena
154.	Nakula Veena
155.	Nanduni
156.	Rudra Veena
157.	Saraswati Veena
158.	Vichitra Veena
159.	Yazh
160.	Ranjan Veena
161.	Triveni Veena
162.	Chikara
163.	Dilruba
164.	Ektara violin

165.	Esraj
166.	Kamaicha
167.	Mayuri Vina or Taus
168.	Onavillu
169.	Behala(violin type)
170.	Pena or Bana
171.	Pulluvan veena - one stringed violin
172.	Ravanahatha
173.	Folk sarangi
174.	Classical sarangi
175.	Sarinda
176.	Tar shehnai
177.	Gethu or Jhallari
178.	Gubguba or Jamuku - Percussion string instrument
179.	Pulluvan kutam
180.	Santoor - Hammered chord box
181.	Pepa
182.	Pungi or Been
183.	Indian Harmonium: Double reed
184.	Kuzhal
185.	Nadaswaram
186.	Shehnai
187.	Sundari
188.	Tangmuri
189.	Alghoza - double flute
190.	Bansuri
191.	Venu (Carnatic flute) Pullanguzhal
192.	Mashak
193.	Titti
194.	Sruti upanga
195.	Gogona
196.	Morsing
197.	Shruti box
198.	Harmonium (hand-pumped)
199.	Ekkalam
200.	Karnal
201.	Ramsinga
202.	Kahal
203.	Nagphani
204.	Turi
205.	Dhad
206.	Damru
207.	Dimadi
208.	Dhol
209.	Dholak
210.	Dholki
211.	Duggi
212.	Ghat singhari or gada singari
213.	Ghumot
214.	Gummeta
215.	Kanjira
216.	Khol

217.	Kinpar and Dhopar (tribal drums)
218.	Maddale
219.	Maram
220.	Mizhavu
221.	Mridangam
222.	Pakhavaj
223.	Pakhavaj jori - Sikh instrument similar to tabla
224.	Panchamukha vadyam
225.	Pung
226.	Shuddha madalam or Maddalam
227.	Tabala / tabl / chameli - goblet drum
228.	Tabla
229.	Tabla tarang - set of tablas
230.	Tamte
231.	Thanthi Panai
232.	Thimila
233.	Tumbak, tumbaknari, tumbaknaer
234.	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
235.	Kanjira - small frame drum with one jingle
236.	Kansi - small without jingles
237.	Patayani thappu - medium frame drum played with hands
238.	Chenda
239.	Dollu
240.	Dhak
241.	Dhol
242.	Dholi
243.	Idakka
244.	Thavil
245.	Udukai
246.	Chande
247.	Nagara - pair of kettledrums
248.	Pambai - unit of two cylindrical drums
249.	Parai thappu, halgi - frame drum played with two sticks
250.	Sambal
251.	Stick daff or stick duff - daff in a stand played with sticks
252.	Tamak'
253.	Tasha - type of kettledrum
254.	Urume
255.	JaltarangChimpta - fire tong with brass jingles
256.	Chengila - metal disc
257.	Elathalam
258.	Geger - brass vessel
259.	Ghatam and Matkam (Earthenware pot drum)
260.	Ghungroo
261.	Khartal or Chiptya
262.	Manjeera or jhanj or taal
263.	Nut - clay pot
264.	Sankarjang - lithophone
265.	Thali - metal plate
266.	Thattukazhi mannai
267.	Kanch tarang, a type of glass harp

By order of the Government of Jammu and Kashmir.

Sd/-


(Navin K. Choudhary), IAS
Principal Secretary to Government,
Finance Department.

No. ET/Estt/GST-119/2017

Dated:- 22 -09-2017

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All financial Commissioners.
3. Principal Resident Commissioner, J&K Government , New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Commissioner/Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)

Under Secretary to the Government