

4

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

**Notification**  
Srinagar, the 3<sup>rd</sup> of March, 2023

S.O 106.-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 No. SRO -GST-1 DATED 08.07.2017, namely :-

(A) in Schedule I - 2.5%, -

i. against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)";

iii. against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]";

(B) in Schedule II - 6%, -

i. against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -

"Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]";

ii. against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

"Mathematical boxes, geometry boxes and colour boxes";

(C) in Schedule III - 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

*Shree*

"Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]".

This notification shall deem to have come into force with effect from the 1<sup>st</sup> day of January, 2023.


By order of Government of Jammu & Kashmir

Sd/-  
(Nitu Gupta), JKAS  
Secretary,  
Finance Department.  
Dated: 03/03/2023

No: FD-ST/34/2021(part-I)

Copy to the:-

1. Secretary, GST Council, New Delhi.
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, Srinagar.
8. Excise Commissioner, J&K, Srinagar
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Administrative Secretary, Finance Department.
11. Incharge website, Finance Department.

  
03/03/2023  
(Mohammad Amin)  
Deputy Secretary to Government,  
Finance Department.

