

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

Notification  
Srinagar, the 30<sup>th</sup> of March, 2023

SO 108.-In exercise of the powers conferred by sub-section (3) of section 9 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-4 DATED 08.07.2017; namely:-

In the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

| (1)   | (2)   | (3)  | (4)                     | (5)                     |
|-------|---|--|-------------------------|-------------------------|
| " 3A. | 3301 2400,<br>3301 2510,<br>3301 2520,<br>3301 2530,<br>3301 2540,<br>3301 2590 | Following essential oils other than those of citrus fruit namely: -<br>Of peppermint (Menthapiperita);<br>Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate), Menthaarvensis | Any unregistered person | Any registered person". |

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, Gol, 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.

*SK*

*(Signature)*  
03/3/2023  
(Mohammad Amin)  
Deputy Secretary to Government,  
Finance Department.