

Government of Jammu and Kashmir  
**Finance Department**  
J&K, Civil Secretariat, Jammu.

**Notification**

Jammu, the 2<sup>nd</sup> July, 2021

S.O. 218.- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**) the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No. SRO-GST-11, dated the 8<sup>th</sup> of July, 2017, issued by the Finance Department, Government of Jammu and Kashmir namely:-

2. In the said notification, in the Table, in serial number 3, in item (iv), in column (3), after clause (g), the following shall be inserted, namely, -

“ Provided that during the period beginning from the 14<sup>th</sup> June, 2021 and ending with the 30<sup>th</sup> September, 2021, the State tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”;

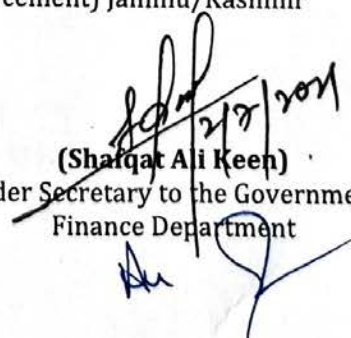
This notification shall be deemed to have come into force with effect from the 14<sup>th</sup> day of June, 2021.

Sd/-

**(Dr. Arun Kumar Mehta), IAS**  
Financial Commissioner to Government,  
Finance Department.  
Dated: 02 -7- 2021

No: FD -ET/18/2021-09-Finance Department  
Copy to the:-

1. Joint Secretary, Ministry of Home Affairs J&K, Government of India, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir
11. Website of Finance Department.

  
**(Shafiqat Ali Keen)**  
Under Secretary to the Government,  
Finance Department

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

Notification

Jammu, the 2<sup>nd</sup> July, 2021

S.O 219 .- 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) (hereafter in this notification referred to as "the said Act"), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the State tax leviable thereon under section 9 of the said Act, as in excess of the amount as specified in corresponding entry in column (4) of the Table aforesaid:

Table

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	2804	Medical Grade Oxygen	2.5%
2	30	Tocilizumab	Nil
3	30	Amphotericin B	Nil
4	30	Remdesvir	2.5%
5	30	Heparin (anti-coagulant)	2.5%
6	3002 or 3822	Covid-19 testing kits	2.5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	2.5%
8	3804 94	Hand Sanitizer	2.5%
9	6506 99 00	Helmets for use with non-invasive ventilation	2.5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	2.5%

9  


11	9018 19 or 9804	Pulse Oximeter	2.5%
12	9018	High flow nasal canula device	2.5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	2.5%
14	9018 or 9019	Ventilators	2.5%
15	9019	BIPAP Machine	2.5%
16	9019	Non-invasive ventilation nasal or oronasal masks for ICU ventilators	2.5%
17	9025	Temperature check equipment	2.5%
18	8702 or 8703	Ambulance	6%

This notification shall remain in force upto and inclusive of the 30<sup>th</sup> September, 2021.

Sd/-  
**(Dr. Arun Kumar Mehta), IAS**  
 Financial Commissioner to Government,  
 Finance Department.  
 Dated: -02 -7- 2021

No: FD-ET/18/2021-09-Finance Department  
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 (Shafqat Ali Keen)  
 Under Secretary to the Government,  
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