

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

**Notification**

Srinagar, the 14<sup>th</sup> November, 2021

**S.O. 395** .- 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 Government, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No. SRO - GST-2 DATED 08.07.2017, namely:-

In the said notification, in the Schedule, for S. No. 86 and the entries relating thereto, the following S. No. and entries thereto shall be substituted, namely: -

“86.	1209	Seeds, fruit and spores, of a kind used for sowing  <i>Explanation:</i> This entry does not cover seeds meant for any use other than sowing.”;
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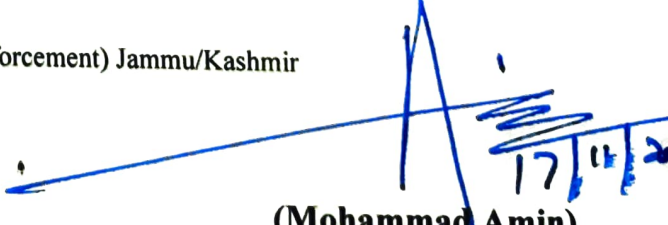
This notification shall come into force on the 1st day of October, 2021.

Sd/-  
**(Atal Dulloo), IAS**  
Financial Commissioner  
(Additional Chief Secretary)  
Finance Department.  
Dated. 17 .11.2021

No. FD-ST/07/2021

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 Lt. Governor.
5. All Principal Secretaries to the Government.
6. All Commissioner/Secretaries to the Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Jammu.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

  
**(Mohammad Amin)**  
Under Secretary to the Government,  
Finance Department.

