

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

NOTIFICATION
Srinagar, the 10th of October, 2024

S.O 502.- 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 further amendments in the notification of the Government of Jammu and Kashmir, Finance Department SRO-GST- 1/2017-Tax (Rate), dated the 08th July, 2017, namely:-

In the said notification, -

A. in Schedule II – 6%, -

i. after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"121A	4819 10, 4819 20	Cartons, boxes and cases of, - a. corrugated paper or paper board; or b. non-corrugated paper or paper board";
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ii. after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"180A	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminum";
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iii. after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"183A	7321 or 8516	Solar cookers";
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iv. against serial number 199, in column (3), after the word "brooders", the words and symbol "; parts thereof" shall be inserted;

• in Schedule III – 9%, -

i. for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

"153A	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, - a. corrugated paper or paper board; or b. non-corrugated paper or paper board)";
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37. *As*

- ii. against serial number 224, after the word "equipment", the words and symbols "; other than Milk cans made of Iron, or Steel " shall be inserted;
- iii. against serial number 235, in column (3), at the end, for the words, "and wood burning stoves of iron or steel", the words, ", wood burning stoves of iron or steel, and solar cookers" shall be substituted;
- iv. against serial number 273, after the words "boxes, etc.", the words and symbols "; other than Milk cans made of Aluminium" shall be inserted;
- v. against serial number 275A, after the words "Utensils", the words and symbol "; Milk cans made of Aluminium" shall be inserted;
- vi. against serial number 378A, in column (3), for the words and symbol "domestic purposes;" , the words, symbol and brackets "domestic purposes [other than solar cookers];" shall be substituted;

- after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'."

2. This notification shall be deemed to have come into force with effect from the 15th day of July, 2024.

By order of the Government of Jammu and Kashmir.

Sd/-

(Santosh D Vaidya)IAS

Principal Secretary to the Government

No: FD-ST/34/2021-03(241754)

Dated: 10 -10-2024

Copy to the:-

1. Secretary, GST Council, New Delhi(In reference to CBIC notification no 02/2024-CTR Dated: the 12th July, 2024).
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, Jammu/Srinagar.
8. Excise commissioner, J&K, Jammu/Kashmir.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to Principal Secretary to the Government, Finance Department.
11. Incharge Website, Finance Department.

(Mohammad Amin)JKAS

Deputy Secretary to the Government,
Finance Department