

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

**Notification**

Srinagar, the 17<sup>th</sup> of November, 2021

S.O. 393 .- In exercise of the powers conferred by sub-section (1) 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 SRO notification No. SRO-GST-21 (Rate); Dated:23/10/2017 ; namely:-

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;

(ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

This notification shall come into force on the 1st day of October, 2021.

Sd/-

**(Atal Dulloo), IAS**

Financial Commissioner

(Additional Chief Secretary)

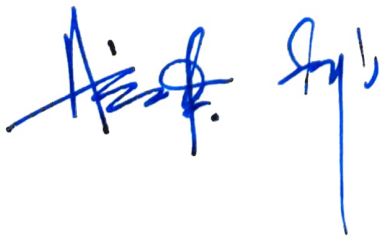
Finance Department.

Dated. 17 .11.2021

No. FD-ST/07/2021

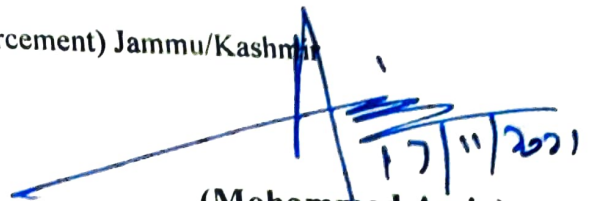
Copy to the:-

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

  
17/11/2021

**(Mohammad Amin)**

Under Secretary to the Government,  
Finance Department.

