



THE

# JAMMU AND KASHMIR OFFICIAL GAZETTE

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Separate paging is given to this part in order that it may be filed  
as a separate compilation.

## PART III

**Laws, Regulations and Rules passed thereunder.**

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT— FINANCE DEPARTMENT,  
JAMMU/SRINAGAR.

Notification

Srinagar, the 10th of October, 2024.

SO-501.— 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, 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 notification of the Government of Jammu and Kashmir, Finance Department, SRO-GST-2/2017 – Tax (Rate), dated the 08<sup>th</sup> July, 2017, namely : —

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely : —

“Provided that not with standing 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’.”

1. This notification shall be deemed to have come into force with effect from the 15<sup>th</sup> day of July, 2024.

By order of the Government of Jammu and Kashmir.

Sd/-

SANTOSH D VAIDYA, IAS,  
Principal Secretary to the Government,  
Finance Department.