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PART III

Laws, Regulations and Rules passed thereunder.

**GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT**

Notification

Srinagar, the 29th June, 2016.

SRO-210.—In exercise of the powers conferred by sections 16 and 17 of the Jammu and Kashmir Value Added Tax Act, 2005 and in supersession of Notification SRO-161 dated 30th May, 2016 read with Notification SRO-177 dated 1st June, 2016, the Government hereby direct that Schedules “A”, “C” and “D-1” of the said Act shall be amended as under :—

1. In Schedule A :

(i) for entry 3, the following shall be substituted, namely :—

“All bangles except those made of precious metals and falling in the category of imitation jewellery.” ;

- (ii) in entry 5, after the words “De-oiled Cake”, the following words shall be added, namely :—

“and Husk and bran of cereals.” ;
- (iii) for entry 6-A, the following shall be substituted, namely :—

“Bio-fertilizers, micro nutrients, plant growth promoters and regulators.” ;
- (iv) for entry 11-A, the following shall be substituted, namely :—

Cottage Cheese/Paneer when not sold in packed form, Kalari” ;
- (v) for entry 12, the following shall be substituted, namely :—

“Cotton and silk yarn.” ;
- (vi) after entry 13, the following entry shall be inserted, namely :—

“13A. Handmade Cups and plates made of leaves and paper.” ;
- (vii) for entry 14, the following shall be substituted, namely :—

“Curd, lassi, butter milk and separated milk when not sold in packed form.” ;
- (viii) for entry 14-A, the following shall be substituted, namely :—

“All types of dhoop, gugaldhoop, agarbati and havansamagri, Dhupkathi and Dhupbati.” ;
- (ix) entry 15-A shall be deleted.

(x) after entry 28, a new entry shall be added ; namely :—

“28 A. LED lights, Lamps and Tubes.” ;

(xi) in entry 30, the following words shall be deleted, namely :—

“as part of parshad (goods of local importance).” ;

(xii) for entry 35-A, the following shall be substituted, namely :—

“Pesticides, Herbicides and Rodenticides.” ;

(xiii) for entry 37, the following shall be substituted, namely :—

“All seeds other than oil seeds and chilli seeds.” ;

(xiv) entry 43 ; shall be deleted.

(xv) in entry 53, for the words “locally handmade carpets” the words “locally handmade/handloom carpets” shall be substituted.

2. In Schedule C :

(i) entry 8 shall be deleted ;

(ii) for entry 9, the following shall be substituted, namely :—

“All types of yarn and sewing thread except as provided in any other schedule.” ;

(iii) for entry 10, the following shall be substituted, namely :—

“All kind of utensils, pressure cookers, pans, containers including utensils made of precious metals.” ;

(iv) entry 13 shall be deleted ;

- (v) in entry 18, the following words and signs shall be added at the end of para (i), namely :—
“Electric blankets.” ;
- (vi) for entry 21, the following shall be substituted, namely :—
“Bicycles, Tricycles, Cycle Rickshaws, their Tyres, tubes and parts thereof.” ;
- (vii) entry 22, entry 29 and entry 30 shall be deleted ;
- (viii) in entry 42, the words “palmtop computers” shall be deleted ;
- (ix) for entry 43-A, the following shall be substituted, namely :—
“Fresh and Cooked food sold by Hotels, Restaurants, Eattries, Dhaba’s etc.” ;
- (x) in entry 46, the following words shall be added at the end, namely :—
“except those specified in entry 13A of Schedule-A.” ;
- (xi) entry 62, entry 67, entry 69, entry 71 and entry 74 shall be deleted ;
- (xii) for entry 78, the following shall be substituted, namely :—
“Khoya/Khoa, Cottage Cheese/Paneer and curd when sold in packed form.” ;
- (xiii) entry 81 shall be deleted ;
- (xiv) for entry 86, the following shall be substituted, namely :—
“Medical equipments/devices, implants, X-ray films and plates, X-ray machines, scanners, medical imaging equipments.” ;

(xv) entry 90, entry 102 and entry 108 shall be deleted ;

(xvi) after entry 117, the following entry shall be added,
namely :—

“117 A. Shawls, stoles and towels.” ;

(xvii) for entry 122, the following shall be substituted, namely :—

Spices of all varieties and forms including cumin seed,
aniseed, turmeric, pepper, dry chillies and chilly seeds.” ;

(xviii) for entry 125, the following shall be substituted,
namely :—

“edible starch.” ;

(xix) for entry 130, the following shall be substituted, namely :—

“Tractors and their spare parts except for those specified in
entry number 1-B of Schedule-A.” ;

(xx) entry 131 shall be deleted ;

(xxi) after entry 143, the following entry shall be added,
namely :—

“143A. Motor vehicles when sold once in five years by
canteen stores department to members of the Armed
Forces and Paramilitary Forces of the Indian Union and
Ex-serviceman having Canteen Smart Card.” ;

(xxii) in list of Industrial inputs, packing material and I. T. Products
attached to entry 73 after Schedule-C, for item 137 the
following shall be substituted, namely :—

“Polyviny/Chloride.”.

3. In Schedule D-I :

- (i) The figures and sign “3.5%”, wherever occurring shall be substituted by figures and sign “14.5%.” ;
- (ii) for entry 7, for the words “Air purifiers, cupboards freshners”, the words “Air purifiers, Room freshners, air freshners, nephthalene balls, cupboard freshners”, shall be substituted ;
- (iii) for entry 17, after the words “biscuits of all varieties”, and before the word “cakes”, the following shall be inserted :—

“Rusks of all kinds.” ;
- (iv) after entry 28, the following entry shall be added, namely :—

“28-A. i-pad, tablets and other like hand held devices and their accessories.” ;
- (v) in entry 49, after the words “photo copying machines”, and before the word “reprographic copiers”, the following shall be inserted :—

“Multi Functional Devices (MFDs) and Multi Functional Printers (MFPs).” ;
- (vi) in entry 52, after the word “inverters”, and before the word “voltage stabilizers”, the following words shall be inserted :—

“transformers.” ;
- (vii) for entry 64, the following shall be substituted :—

“Food-(i) Ready to serve foods and food preparations including instant foods, pickles, chatnis, sauces, sweets and

sweet meats, confectionery, chocolates, toffees and savories like chips and popcorn, (ii) sweets made of ground nuts, gingelly, (iii) fried, roasted or salted grams and kernels, (iv) semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder, food mixes, noodle, pizza, burger, pasta, vermicelli and macaroni including spaghetti and cornflakes, (v) food colours, essences of all kinds and powders or tablets used for making food preparations, (vi) Frozen, processed and packed food including Fruits, Vegetables, Meat, Poultry, Fish, Prawn and other aquatic products. ” ;

(viii) for entry 65, the following shall be substituted :—

“All types of footwear other than those specified in any other schedule.” ;

(ix) after entry 80, the following entry shall be added, namely :—

“80A. Imitation jewellery and articles made of rolled gold and imitation gold and silver.” ;

(x) for entry 103, after the words “packed”, the following words shall be inserted, namely :—

“lassi, butter milk, separated milk and flavored milk in packed form.” ;

(xi) for entry III, the following shall be substituted :—

“(i) Fruit Jams, Jelly, Pickles, Marmalades Fruit Squash, Paste, Fruit Drink and Fruit juice (whether in sealed containers or otherwise), (ii) Non-alcoholic beverages and their powders, concentrates and tablets including (a) aerated water, soda water, mineral water, water sold in sealed containers or pouches, (b) fruit cordial, (c) soft drinks, (d) health drinks

of all varieties, (e) other non-alcoholic beverages including juices of all types, not falling under any other entry in this schedule or in any other schedule.” ;

(xii) in entry 119, the words “including x-ray films, plates and x-ray machines, scanners, medical imaging equipments.” ; shall be deleted ;

(xiii) Entry 136 shall be deleted ;

(xiv) for entry 155, the following shall be substituted :—

“Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated containers, flasks and vessels including thermoses, thermic jugs, ice buckets or boxes, tin and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.” ;

(xv) for entry 156, for the words “in liquid, pill, powder forms” the words, “in any form” shall be substituted.

This notification shall come into force w. e. f. 01-07-2016.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,
Commissioner/Secretary to Government,
Finance Department.