

EXTRAORDINARY

REGD. NO. JK—33



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

PART I—B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 8th July, 2017.

SRO-279.—In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act) the State Government, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding

financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of,—

- (i) one per cent of the turnover in Union territory in case of a manufacturer ;
- (ii) two and a half per cent of the turnover in Union territory in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule-II of the said Act ; and
- (iii) half per cent of the turnover in Union territory in case of other suppliers :

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table :—

TABLE

S. No.	Tariff item, Sub-heading, Heading or Chapter	Description
(1)	(2)	(3)
1.	21050000	Ice cream and other edible ice, whether or not containing cocoa.
2.	21069020	Pan masala.
3.	24	All goods, i. e. Tobacco and manufactured tobacco substitutes.

(2) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

The notification shall come into force at once.

By order of the Government of Jammu and Kashmir.

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