



**THE  
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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

Notification

Jammu, the 1st of February, 2017.

SRO-32.—In exercise of the powers conferred by sections 16 and 17 of the Jammu and Kashmir Value Added Tax Act, 2005, the Government hereby direct that Schedules “A”, “C”, “D-1” and “D-II” of the said Act shall be amended as under, namely :—

**1. In Schedule A :**

- (i) In entry 8, after the words “Bread (branded or otherwise)”, the following entry shall be added, namely :—

*“buns of all types, including footlongs and Pizza Bread”.*

- (ii) In entry 40B, between the words “paper envelopes” and “pencils”, the following words shall be inserted, namely :—

*“Index file clips, files of all kinds”.*

- (iii) In entry 41, the following words shall be deleted, namely :—

*“Raw Tobacco”.*

**2. In Schedule C :**

- (i) Entry 43A shall be substituted by following, namely :—

*“Fresh cooked food items and salads sold in hotels, restaurants, eateries, dhabas etc.”.*

- (ii) After entry 48, the following entry shall be added, as entry 48A, namely :—

*“48A. Vegetable, mineral and other preparations, tonics, food supplements, appetizers, dietical foods and all other preparations for human consumptions in any form, whether prepared according to pharmacopial standards or otherwise, other than those specified elsewhere in the Schedule”.*

- (iii) Entry 101 shall be deleted.

- (iv) In entry 111, after the words “Readymade Garments” the following words shall be added, namely :—

*“Semi-stitched Garments”.*

- (v) Entry 143A shall be substituted by following, namely :—

*“Motor vehicles when sold by authorized dealers to the members of Armed Forces of Indian Union, Ex-serviceman or their Widows having Canteen Smart Cards certified by Canteen Stores Department, once in a period of five years”.*

**3. In Schedule D-I :**

- (i) In entry 33, the words “index file clips” and “office files of all kinds” shall be omitted.
- (ii) In entry 52, the words “General Lighting System (GLS) Lamps” and “bulbs” shall be omitted.
- (iii) In entry 126, for the words “tarpaulin” and the words “*tarpaulin, tarpaulin cloth, canvas cloth, Cotton Coated Fabric (CCF)*” shall be substituted.
- (iv) Entry 156 shall be deleted.

**4. In Schedule D-II :**

- (i) Entry in schedule D-II shall be substituted by the following entries, namely :—

*“1. Raw Tobacco/Finished Tobacco in all its forms, Cigarettes, Beedis, Cigars, Cigarillos, Cigarette and Cigar holders, Cigarette and Cigar cases, smoking pipes, pouched Tobacco and Gutka.*

2. *Incandescent bulbs*".

This notification shall come into force w. e. f. 03-02-2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Commissioner/Secretary to Government,  
Finance Department.