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separate compilation.

**PART I-B**

**Jammu and Kashmir Government—Notifications.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 15th September, 2017.

SRO-GST 18.—In exercise of the powers conferred by sub-section (2) of Section 23 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Jammu and Kashmir Government, on the recommendation of the Goods and Services Tax Council, specifies the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act :

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year :

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Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the Provisions of Rule 138 of the Jammu and Kashmir Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No.8/2017-Intergrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S. R. (E), dated the 14th September, 2017.

*Explanation-* For the purpose of the notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process :—

Table

SI No.	Products	HSN Code
1	2	3
	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
	Carved wood products (including table and kitchenware)	4419
	Carved wood products	4420
	Wood turning and lacquire ware	4421
	Bamboo products [decorative and utility items]	46

1	2	3
	Grass, leaf and reed and fibre products mats, proches, wallts	4601, 4602
	Paper mache articles	4823
	Textile (handloom products)	including 50,58 62, 63
	Textiles hand printing	50, 52, 54
	Zari thread	5605
	Carpet, rugs and durries	57
	Textiles hand embroidery	58
	Theatre costumes	61, 62, 63
	Coir products (including mats, mattresses)	5705, 9404
	Leather footwear	6403, 6405
	Carved stone products (including statutes, statuettes figures of animals, writing sets, ashtray, candle stand)	6802
	Stones inlay work	68
	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
	Metal table and kitchenware copper, brass ware)	7418
	Metal statues. images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
	Metal bidriware	8306
	Musical instruments	92
	Horn and bone products	96
	Conch shell crafts	96

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1	2	3
	Bamboo furniture, cane/Rattan furniture	00
	Dolls and toys	9503
	Folk paintings, madhubani patchitra, Rajasthani miniature	97

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.

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