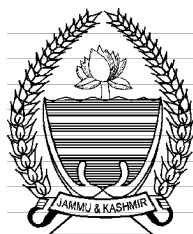


EXTRAORDINARY

REGD. NO. JK6633



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

Vol. 131] Jammu, Thu., the 29th Nov., 2018/8th Agra., 1940. [No. 35-d  
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 SECRETARIATô FINANCE DEPARTMENT

**Notification**

Jammu, the 29th of November, 2018.

SRO-532.ô 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) ÷Said ActôThe State Government on the  
recommendations of the Council and in supersession of the notification

2 The J&K Govt. Gazette, 29th Nov., 2018/8th Agra., 1940. [No. 35-d  
SRO No. GST-18 dated 15-09-2017, except as respects things done or  
omitted to be done before such supersession, hereby specifies the  
categories of casual taxable persons (hereinafter referred to as "such  
persons") who shall be exempted from obtaining registration under the  
said Act

- (i) such persons making inter-State taxable supplies of handicraft goods as defined in the “*Explanation*” in SRO-366 dated 04-09-2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification ; or (ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised 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 :ô

## Table

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

7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Papermache articles	4823
9.	Textiles (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brassware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical Instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94

1                      2                      3

- Principal Secretary to the Government,  
Finance Department.

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