

EXTRAORDINARY

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**THE  
JAMMU AND KASHMIR OFFICIAL GAZETTE**

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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.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIATô FINANCE DEPARTMENT

Notification

Srinagar, the 25th August, 2020.

SO-264.ôôIn exercise of the powers conferred by section 164  
of the Jammu and Kashmir Goods and Services Tax Act, 2017  
(Act No. V of 2017), the Government, on the recommendations of the

2 The J&K Official Gazette, 25th August, 2020/3rd Bhad., 1942. [No. 21-e  
 Council, hereby makes the amendment in the Jammu and Kashmir Goods  
 and Services Tax Rules, 2017, namely :

In rule 7, for the Table, the following Table shall be substituted,  
 namely :

Table

Sl. No.	Section under which composition levy is opted	Category of registered person	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	Half per cent of the turnover in the State or Union Territory.
2.	Sub-sections (1) and (2) of section 10	Suppliers making in supplies referred to in clause (b) of paragraph 6 of Schedule II	Two and a half per cent of the turnover in the State or Union Territory.
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	Half per cent of the turnover of taxable supplies of goods and services in the State or Union Territory.
4.	Sub-section (2A) of section 10	Registered persons not eligible under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	Three per cent of the turnover of taxable supplies of goods and services in the State or Union Territory.

This notification shall be deemed to have come into force w. e. f. the 1st day of April, 2020.

Financial Commissioner to the Government,  
Finance Department.