

EXTRAORDINARY

REGD. NO. JK6633



सत्यमेव जयते

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.

GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT & FINANCE DEPARTMENT

Notification

Jammu, the 19th April, 2022.

S.O.-181. In exercise of the powers conferred by Sub-Section (1) of Section 11 and Sub-Section (1) of Section 16 of the Jammu and Kashmir Goods Services Tax Act, 2017 (Act No.V of 2017), the Government, on the recommendations of the Council, hereby exempts the intra-state supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in

2 The J&K Official Gazette, 19th April, 2022/29th Chai., 1944. [No. 2-f  
 column (2) of the said table, from so much of the State tax leviable  
 thereon under Section 9 of the Jammu and Kashmir Goods and Services  
 Tax Act, 2017 (Act No.V of 2017) as is in excess of the amount  
 calculated at the rate specified in the corresponding entry in column (4)  
 of the said table and subject to the relevant conditions annexed to this  
 notification, the condition number of which is mentioned in the  
 corresponding entry in column (5) of the said table :

**Table**

S. No.	Tariff Item, sub-heading, heading or Chapter	Description	Rate	Condition No.
1	2	3	4	5
1.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content ; Fly ash blocks	3%	1
2.	6901 00 10	Bricks of fossil meals or similar siliceous earths	3%	1
3.	6904 10 00	Building bricks	3%	1
4.	6905 10 00	Earthen or roofing tiles	3%	1

**Explanation.—**

- (i) For the purposes of this notification, ÷Tariff item÷, ÷Sub-heading÷, ÷heading÷ and ÷Chapter÷ shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) 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.

Condition	Condition
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[illegible]

- [illegible]

- (Sd.) ATAL DULLO, IAS,  
Financial Commissioner,  
(Additional Chief Secretary),  
Finance department.