

EXTRAORDINARY

REGD. NO. JK6633



सत्यमेव जयते

THE

## JAMMU AND KASHMIR OFFICIAL GAZETTE

Vol. 135] Jammu, Tue., the 19th April, 2022/29th Chait., 1944. [No. 2-i  
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  
JAMMU/SRINAGAR

#### Notification

Jammu/Srinagar the 19th April, 2022.

SO-183. In exercise of the powers conferred under the proviso to Sub-Section (1) of Section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereinafter referred to as the said Act), and in supersession of the Notification No. SRO 279, dated the 8th of July, 2017, except as things done or omitted to be done before such supersession, the Government, on the recommendations of

2 The J&K Official Gazette, the 19th April, 2022/29th Chai., 1944. [No. 2-i  
 the Council, hereby specifies that an eligible registered person, whose  
 aggregate turnover in the preceding financial year did not exceed one  
 crore and fifty Lakh rupees, may opt to pay, in lieu of the tax payable  
 by him under Sub-Section (1) of Section 9 of the said Act, an amount  
 of tax as prescribed under rule 7 of the Jammu and Kashmir Goods and  
 Services Tax Rules, 2017:

Provided further that the registered person shall not be eligible to  
 opt for composition levy under Sub-Section (1) of Section 10 of the said  
 Act, if such person is a manufacturer of the goods, the description of  
 which is specified in column (3) of the Table below and falling under  
 the tariff item, sub-heading, heading or Chapter, as the case may be,  
 as specified in the corresponding entry in column (2) of the said Table,  
 namely:

**Table**

| S. No. | Tariff Item, sub-heading, heading or Chapter | Description   |
|--------|--|---|
| 1      | 2  | 3   |
| 1.     | 2105 00 00                                   | Ice cream and other edible ice, whether or not containing cocoa.                                |
| 2.     | 2106 90 20                                   | Pan masala.   |
| 3.     | 24   | All goods, i.e. Tobacco and manufactured tobacco substitutes.                                   |
|        | 6815   | Fly ash bricks or fly ash aggregate with 90 per cent, or more fly ash content ; Fly ash blocks. |
|        | 6901 00 10                                   | Bricks of fossil meals or similar siliceous earths.   |
|        | 6904 10 00                                   | Building bricks .   |
|        | 6905 10 00                                   | Earthen or roofing tiles.   |

**Explanation:—**In this Table, “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).

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The rules for the interpretation of the First Schedule to the said 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.

This notification with respect to S. Nos. 1, 2 and shall deem to have come into force w. e. f 1st day of April, 2019 and for the S. Nos 4, 5, 6 and 7 w. e. f 1st day of April, 2022.

(Sd.) ATAL DULLO, IAS,

Financial Commissioner,  
(Additional Chief Secretary),  
Finance Department.