

EXTRAORDINARY

REGD. NO. JK 33



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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
JAMMU/SRINAGAR

Notification

Srinagar, the 22nd of August, 2022.

SO-393. In exercise of the powers conferred by Sub-Section (1) of Section 9 and Sub-Section (5) of Section 15 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the

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 following amendments in the Notification No. SRO-GST-I dated
 08-07-2017 ; namely :

A. in the opening paragraph,

- (i) in clause (v), the word "and" shall be omitted ;
- (ii) in clause (vi), after the word and figures "Schedule VI", the figure and word "and" shall be inserted ;
- (iii) after clause (vi), the following clause shall be inserted,
 namely :
 (vii) 0.75 per cent in respect of goods specified in Schedule-VII.

B. in Schedule I-2.5%,

- (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words "and put up in" and ending with the words and bracket "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;
- (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely :

9A	0403	Curd, Lassi, Butter Milk, pre-packaged and labelled ;
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- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;
- (iv) against S. No. 16, in column (3), for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;
- (v) against S. No. 25, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;
- (vi) against S. No. 26, in column (3), for the portion beginning with the words "put up in" and ending with the words "as in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;

(xvi) against S. No. 215, in column (3), for the words "put up in unit container and bearing a brand name", the words "õ, pre-packaged and labelled" shall be substituted ;

(xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted ;

(xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

0255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses ; Splints and other fracture appliances ; artificial parts of the body ; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability ; intraocular lens [other than hearing aids]ö ;
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(xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted ;

C. in Schedule II-6%,ô

(i) against S. No. 16, in column (3), after the word òguavasò, the words and brackets ò, mangoes (other than mangoes sliced, dried)ö shall be inserted ;

(ii) against S. No. 41A, in column (3), for the portion beginning with the words "put up in" and ending with the words "and bracketed in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;

(iii) against S. No. 46, in column (3), for the portion beginning with the words "put up in" and ending with the words "and bracketed in the ANNEXURE", the words "pre-packaged and labelled" shall be substituted ;

(iv) against S. No. 65, in column (3), after the word "contraceptives", the words "and Ostomy appliances" shall be inserted ;

(v) S. No. 70 and the entries relating thereto shall be omitted ;

(vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

(vii) S. No. 120 and the entries relating thereto shall be omitted ;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

(ix) against S. No. 176B, for the entry in column (3), the entry öFly ash bricks ; Fly ash aggregates ; Fly ash blocksö shall be substituted ;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

- (xii) S. No. 195 and the entries relating thereto shall be omitted ;
- (xiii) against S. No. 197, in column (3), for the words and figures
ōmachines for cleaning, sorting or grading eggs, fruit or other
agricultural produce, other than machinery of heading 8437 ; parts
[8433 90 00]ö, the words öparts thereofö shall be
substituted ;
- (xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating
thereto shall be omitted ;

(i) against S. No. 30A, for the entry in column (3), the entry "Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars" shall be substituted ;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely :

- (iii) against S. No. 148, in column (3), the brackets and words "Other than aseptic packaging paper" shall be omitted ;
- (iv) against S. No. 157B, in column (3), after the word and bracket "Scrips)", the figures and words "Cheques, loose or in book form" shall be inserted ;
- (v) against S. No. 182D, in column (3), for the brackets, words and figures "[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 per cent or more fly ash content]", the brackets and words "[other than Fly ash bricks ; Fly ash aggregates ; Fly ash blocks]" shall be substituted ;

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- (vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely :0

0301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades thereforö ;
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- (vii) against S. No. 302A, in column (3), the brackets and words 0[other than paper knives, pencil sharpeners and blades therefor]ö shall be omitted ;

- (viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely :0

0302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tablewareö ;
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- (ix) against S. No. 317A, for the entry in column (3), the entry 0(a) Concrete pumps [8413 40 00] ; (b) other rotary positive displacement pumps [8413 60] ; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumpsö shall be substituted ;

- (x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely :0

0317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumpsö ;

- (xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :0

0328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437 ; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machineryö ;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

8329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables ; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof ;
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371A or 85	<i>E-waste</i> <i>Explanation :</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule-I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G. S. R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer ;
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(xiv) against S. No. 376AC, in column (3), the brackets and words
 “[other than wet grinder consisting of stone as a grinder]” shall
 be omitted ;

(xv) against S. No. 390, in column (3), the brackets, words and letters [other than Light-Emitting Diode (LED) Light Sources] shall be omitted ;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

8807	Parts of goods of heading 8801ö ;
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(xvii) against S. No. 413, for the entry in column (3), the entry "Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators) ; instruments for measuring length, for use in the hand (for example, measuring rods and

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tapes, micrometers, callipers), not specified or included elsewhere in this chapterö shall be substituted ;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets öLED lights or fixtures including LED lamps ; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)ö shall be omitted ;

E. in Schedule VI-0.125%,ô

(i) against S. No. 1, for the entry in column (3), the entry "Rough diamonds or simply sawn diamonds, industrial or non-industrial" shall be substituted ;

(ii) against S. No. 3, for the entry in column (3), the entry "Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set ; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport ; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped" shall be substituted ;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely :ô

ôSchedule VII-0.75%,ô

S. No.	Chapter/Heading/ Sub-Heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VIö ;

G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely :ô

This notification shall deemed to have come into force w. e. f. 18th day of July, 2022.

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