

### THE

## JAMMU AND KASHMIR OFFICIAL GAZETTE

separate compilation.

#### PART III

Laws, Regulations and Rules passed thereunder.

#### GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECRETARIATÔ FINANCE DEPARTMENT JAMMU/SRINAGAR

Notification

Srinagar, the 22nd of August, 2022.

SO-393.ô 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

A. in the opening paragraph,ô

- (i) in clause (v), the word õandö shall be omitted ;
- (ii) in clause (vi), after the word and figures õSchedule VIö, the figure and word õ, andö shall be inserted ;
- (iii) after clause (vi), the following clause shall be inserted, namely :ô
  - õ(vii) 0.75 per cent in respect of goods specified in Schedule-VIIö.
- B. in Schedule I-2.5%,ô
  - (i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words oand put up ino and ending with the words and bracket oas in the ANNEXURE]o, the words o, pre-packaged and labelledo shall be substituted;
  - (ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely :ô

õ9A	0403	Curd, Lassi, Butter Milk, pre-packaged and
		labelledö;

- (iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words õput up inö and ending with the words and bracket õas in the ANNEXURE]ö, the words õ, pre-packaged and labelledö shall be substituted ;
- (iv) against S. No. 16, in column (3), for the portion beginning with the words õand put up inö and ending with the words õas in the ANNEXUREö, the words õ, pre-packaged and labelledö shall be substituted ;
- (v) against S. No. 25, in column (3), for the portion beginning with the words õput up inö and ending with the words and bracket õas in the ANNEXURE]ö, the words õ, pre-packaged and labelledö shall be substituted ;
- (vi) against S. No. 26, in column (3), for the portion beginning with the words õput up inö and ending with the words õas in the ANNEXUREö, the words õpre-packaged and labelledö shall be substituted;

- (vii) against S. No. 30, in column (3), for the portion beginning with the words õput up inö and ending with the words õas in the ANNEXUREÖ, the words õ, pre-packaged and labelledö shall be substituted ;
- (viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words õput up inö and ending with the words and bracket õas in the ANNEXURE]ö, the words õ, pre-packaged and labelledö shall be substituted ;
- (ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely :ô

õ91A	1701	Jaggery of all types including Cane Jaggery (gur),	
	or	Palmyra Jaggery, pre-packaged and labelled ;	
	1702	Khandsari Sugar, pre-packaged and labelledö;	

(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely :ô

õ98A	1904	Puffed rice, commonly known as Muri, flattened or			
		beaten rice, commonly known as Chira, parched			
		rice, commonly known as khoi, parched paddy or			
		rice coated with sugar or gur, commonly known as			
		Murki, pre-packaged and labelledö;			

- (xi) against S. No. 101A, in column (3), for the portion beginning with the words oother than those put up ino and ending with the words and bracket oas in the ANNEXURE]o, the words o, other than those pre-packaged and labelledo shall be substituted;
- (xii) S. No. 163 and the entries relating thereto shall be omitted ;
- (xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely :ô

õ181B	3006	Ostomy appliances including pouch or flange, stoma		
		adhesive paste, barrier cream, irrigator kit, sleeves,		
		belt, micro-pore tapesö ;		

- (xiv) against S. No. 182, in column (3), for the words õput up in unit containers and bearing a brand nameö, the words õ, prepackaged and labelledö shall be substituted ;
- (xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted ;

- - (xvi) against S. No. 215, in column (3), for the words õput up in unit container and bearing a brand nameö, the words õ, prepackaged and labelledö 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

õ255A	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;

- (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 õguavasö, the words and brackets õ, 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 õput up inö and ending with the words and bracket õin the ANNEXURE]ö, the words õ, pre-packaged and labelledö shall be substituted ;
  - (iii) against S. No. 46, in column (3), for the portion beginning with the words õput up inö and ending with the words and bracket õin the ANNEXURE]ö, the words õ, pre-packaged and labelledö shall be substituted ;
  - (iv) against S. No. 65, in column (3), after the word õcontraceptivesö, the words õand Ostomy appliancesö 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

õ85B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather ; patent leather and patent laminated leather ; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flourö;

- (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

õ125A	4905	Maps and hydrographic or similar charts of all kinds,
		including atlases, wall maps, topographical plans and
		globes, printedö;

- (ix) against S. No. 176B, for the entry in column (3), the entry õFly ash bricks ; Fly ash aggregates ; Fly ash blocksö shall be substituted ;
- (x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted ;

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

	õ194A	8419	12	Solar	water	heater	and	systemö	;	
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- (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 õmachines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]ö, the words õparts thereofö shall be substituted;
- (xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted ;
- D. in Schedule III-9%,ô
  - (i) against S. No. 30A, for the entry in column (3), the entry õTar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tarsö shall be substituted ;
  - (ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

õ54C	3215	All Goods, including printing ink, writing or drawing		
		ink and other inks, whether or not concentrated or		
		solid, fountain pen ink, ball pen inkö ;		

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

(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 :ô

õ301A	8211	Knives with cutting blades, serrated or not (including
		pruning knives), other than knives of heading 8208, and blades thereforö ;

- (vii) against S. No. 302A, in column (3), the brackets and words õ[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 :ô

õ302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-
		knives, butter-knives, sugar tongs and similar kitchen
		or tablewareö ;

- (ix) against S. No. 317A, for the entry in column (3), the entry õ(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 :ô

õ317C	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 :ô

õ328A	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	28B 8434 Milking machines and dairy machineryö		

õ329	PA	8437	Machines for cleaning, sorting or grading, seed,	
			grain or dried leguminous vegetables ; machiner	
			used in milling industry or for the working of cereals	
			or dried leguminous vegetables other than farm	
			type machinery and parts thereofö ;	

(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

õ371A	84	<i>E-waste</i>
	or	Explanation : ô For the purpose of this entry,
	85	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 consumerö ;

- (xiv) against S. No. 376AC, in column (3), the brackets and words õ[other than wet grinder consisting of stone as a grinder]ö shall be omitted ;
- (xv) against S. No. 390, in column (3), the brackets, words and letters õ[other than Light-Emitting Diode (LED) Light Sources]ö shall be omitted ;
- (xvi) after S. No. 406 and the entries relating thereto, the followingS. No. and entries shall be inserted, namely :ô

õ406A 8807 Parts of goods of heading 8801ö;

(xvii) against S. No. 413, for the entry in column (3), the entry õDrawing, 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

- (xviii) against S. No. 438A, in column (3), the letters, words, and brackets õLED 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 õRough diamonds or simply sawn diamonds, industrial or non-industrialö shall be substituted ;
  - (ii) against S. No. 3, for the entry in column (3), the entry õSynthetic 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 shapedö shall be substituted ;
- F. after Schedule VI and before Explanation, following entries shall be inserted, namely :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;

õSchedule VII-0.75%,ô

- G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely :ô
  - -(ii) The expression -pre-packaged and labelledø means a -prepackaged commodityø as defined in clause (I) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.ø

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

(sd.) VIVEK BHARADWAJ, IAS,

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