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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-394.ô In exercise of the powers conferred by Sub-Section (1) of Section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations

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- (ix) against S. No. 97 A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the ANNEXURE I", the words, "other than pre-packaged and labelled" shall be substituted ;
- (x) against S. No. 99, in column (3), the word "purified," shall be omitted ;
- (xi) against S. No. 108, in column (3), for the portion beginning with the words "other than those" and ending with the words "conditions as in the ANNEXURE I", the words, "other than pre-packaged and labelled" shall be substituted ;
- (xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted ;
- (xiv) against S. No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the ANNEXURE I", the words, "other than pre-packaged and labelled" shall be substituted ;
- (xv) S.No. 141 and the entries relating thereto shall be omitted ;

(B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely :ô

ô(ii) The expression "pre-packaged and labelled" means a "pre-packaged commodity" as defined in clause (1) 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.ö

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.