

## THE

## JAMMU AND KASHMIR OFFICIAL GAZETTE

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 SECRETARIATÔ 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

- (i) against S.Nos. 9 and 22, in column (3), for the portion beginning with the words õ[other than those put up inö and ending with the words, õconditions as in the ANNEXURE I]ö, the words, õother than pre-packaged and labelledö shall be substituted ;
- (ii) against S.No. 26, for the entry in column (3), the entry õCurd, Lassi, Butter milk, other than pre-packaged and labelledö shall be substituted ;
- (iii) against S.Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words õ[other than those put up inö and ending with the words õconditions as in the ANNEXURE I]ö, the words, õother than pre-packaged and labelledö shall be substituted ;
- (iv) against S.No. 46B, in column (3), for the portion beginning with the words õ[other than thoseö and ending with the words õconditions as in the ANNEXURE I],ö the words, õother than pre-packaged and labelledö shall be substituted ;
- (v) against S.Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with õ[other than thoseö and ending with the words õconditions as in the ANNEXURE I]]ö, the words õ, other than pre-packaged and labelledö shall be substituted ;
- (vi) against S.Nos. 77 and 78, in column (3), for the portion beginning with the words õ[other than thoseö and ending with the words õconditions as in the ANNEXURE I]]ö, the words, õother than pre-packaged and labelledö shall be substituted ;
- (vii) against S.No. 94, for the entry in column (3), the entry õ(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled; (ii) Khandsari Sugar, other than pre-packaged and labelledö shall be substituted;
- (viii) against S.No. 95, in column (3), after the word õMurkiö, the words and symbols, õother than pre-packaged and labelledö shall be inserted;

- (ix) against S. No. 97 A, in column (3), for the portion beginning with the words õ[other than those put upö and ending with the words õas specified in the ANNEXURE I]ö, the words, õother than pre-packaged and labelledö shall be substituted ;
- (x) against S. No. 99, in column (3), the word õpurified,ö shall be omitted ;
- (xi) against S. No. 108, in column (3), for the portion beginning with the words õ[other than thoseö and ending with the words õconditions as in the ANNEXURE I]ö, the words, õother than pre-packaged and labelledö 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 õ[other than those put upö and ending with the words õas in the ANNEXURE I]ö, the words, õother than pre-packaged and labelledö 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

õ(ii) The expression ÷pre-packaged and labelledø means a ÷pre-packaged commodityø 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.