

EXTRAORDINARY

REGD. NO. JK6633



**THE  
JAMMU AND KASHMIR OFFICIAL GAZETTE**

Vol. 133] Jammu, Mon., the 7th Feb., 2022/18th Magha., 1943. [No. 45-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

Notification

Srinagar, the 7th of February, 2022.

SO 656. 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, and

2 The J&K Official Gazette, 7th Feb., 2022/18th Magha, 1943. [No. 45-i  
in supersession of notification S.O. 415, dated the 9th December, 2021,  
hereby makes the following further amendments in the notification No.  
SRO-GST 1, dated the 8th of July, 2017, namely :

In the said notification,

- a. In Schedule I 2.5%, serial number 225 and the entries relating thereto shall be omitted ;
- b. In Schedule II 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely :

171A1	64	Footwear of sale value not exceeding Rs.1000 per pair
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2. This notification shall deem to have come into force w. e. f. the 1st day of January, 2022.

(Sd.) ATAL DULLOO, IAS,  
Financial Commissioner to Government,  
(Additional Chief Secretary),  
Finance Department.