

EXTRAORDINARY

REGD. NO. JK6633



**THE  
JAMMU AND KASHMIR OFFICIAL GAZETTE**

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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

Notification

Srinagar, the 7th of February, 2022.

SO657. In exercise of the powers conferred by Sub-Section (1), Sub-Section 11 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 following further

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amendments in the SRO notification No. SRO-GST-2 dated 08-07-2017, namely :

In the said notification, in the Schedule,ô

- i. against S. No. 22, for the entry in column (2), the entry ÷0303, 0304, 0305, 0306, 0307, 0308, 0309 shall be substituted ;
- ii. against S. No. 43B, in column (3), for the entry, the entry ÷Vegetables provisionally preserved, but unsuitable in that state for immediate consumption shall be substituted ;
- iii. against S. No. 49, in column (3), for the entry, the entry ÷Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled shall be substituted ;
- iv. after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely : ÷

|     |            |  |
|-----|------------|--|
| 97A | 2009 89 90 | <p>Tender coconut water other than those put up in unit container and,6</p> <p>(a) bearing a registered brand name ; or</p> <p>(b) bearing a brand name on which an actionable claim or enforceable right in a Court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the Annexure I]Ø;</p> |
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- v. S. No. 101 and the entries relating thereto shall be omitted ;  
vi. against S. No. 141, for the entry in column (2), the entry  
÷88070 shall be substituted ;

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.