

EXTRAORDINARY

REGD. NO. JK6633



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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.

SO658. 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,

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 hereby makes the following amendments which shall be made in the
 SRO notification No. SRO-GST-1, dated the 8th of July, 2017, namely :ô

In the said notification,ô

a. In ScheduleôIô2.5%,ô

- I. against S. No. 2, for the entry in column (2), the entry ÷0303, 0304, 0305, 0306, 0307, 0308, 0309ø shall be substituted ;
- II. against S.No. 9, for the entry in column (3), the entry ÷Yoghurt, Cream, Kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoaø shall be substituted ;
- III. against S.No. 14, for the entry in column (3), the entry ÷Insects and other edible products of animal origin, not elsewhere specified or includedø shall be substituted ;
- IV. against S. No. 87, for the entry in column (3), the entry ÷Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.ø shall be substituted ;
- V. against S. No. 107, for the entry in column (3), the entry ÷Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cakeø shall be substituted ;
- VI. against S. No. 127, for the entry in column (3), the entry ÷Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape ; 2518 10 dolomite, Not calcined or sinteredø shall be substituted ;
- VII. for S. No. 186A and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely :ô

÷186A	3816	Dolomite ramming mix
186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Dieselø ;

- VIII. against S. No. 232, for the entry in column (2), the entry ÷8419 12ø shall be substituted ;

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inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included, shall be substituted :

- V. against S. No. 28, for the entry in column (3), the entry ÷Sausages and similar products, of meat, meat offal, blood or insects ; food preparations based on these products shall be substituted ;
- VI. against S. No. 29, for the entry in column (3), the entry ÷Other prepared or preserved meat, meat offal, blood or insects shall be substituted ;
- VII. against S. No. 41, for the entry in column (3), the entry ÷Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter shall be substituted ;
- VIII. after S. No. 41, and entries relating thereto, the following S. No. and entries shall be inserted, namely :÷

÷41A	2009 89 90	<p>Tender coconut water put up in unit container and, ó</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]øø</p>
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- IX. S. No. 49, and the entries relating thereto shall be omitted ;
- X. against S. No. 144, for the entry in column (3), the entry
÷ Carpets and other textile floor coverings (including Turf),
tufted, whether or not made up ÷ shall be substituted ;
- XI. against S. No. 185A, for the entry in column (2), the entry
7419 80 30 ÷ shall be substituted ;

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- c. In Schedule III 9%,

26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion
26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or for transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation.
26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D	2516 12 00	Granite, other than blocks
26E	2601	Iron ores and concentrates, including roasted iron pyrites
26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26G	2603	Copper ores and concentrates
26H	2604	Nickel ores and concentrates
26I	2605	Cobalt ores and concentrates
26J	2606	Aluminium ores and concentrates
26K	2607	Lead ores and concentrates

26L	2608	Zinc ores and concentrates
26M	2609	Tin ores and concentrates
26N	2610	Chromium ores and concentrates

- II. S. No. 41, and the entries relating thereto shall be omitted ;
- III. against S. No. 72, for the entry in column (3), the entry
"Safety Fuses, Detonating Cords ; Percussion or Detonating
Caps ; Igniters ; Electric Detonators" shall be substituted ;
- IV. after S. No. 98, and the entries relating thereto, the following
S. No. and entries shall be inserted, namely :

98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included;
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- V. against S. No. 190A for the entry in column (3), the entry ÷Glass envelops (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like~~ø~~ shall be substituted ;
- VI. against S. No. 195, for the entry in column (3), the entry ÷Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)~~ø~~ shall be substituted ;
- VII. against S. No. 317B, for the entry in column (3), the entry ÷Air or vacuum pumps, air or other gas compressors and fans ; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]~~ø~~ shall be substituted ;
- VIII. against S. No. 320, for the entry in column (2), the entry ÷8419 [other than 8419 12]~~ø~~ shall be substituted ;
- IX. against S. No. 330, for the entry in column (3), the entry ÷Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils~~ø~~ shall be substituted ;

XI. after S. No. 369B and entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

XII. after S. No. 382 and entries relating thereto, the following S. No. and entries shall be inserted, namely :ô

XIII. For S. No. 383 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely :ô

XIV. against S. No. 390, for the entry in column (3), the entry ÷Electrical Filament or discharge lamps including sealed beam lamp units and ultraviolet or infra-red lamps, arc lamps [other than Light-Emitting Diode (LED) Light Sources]÷ shall be substituted :

XV. against S. No. 392, for the entry in column (3), the entry ÷Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers), Photosensitive Semiconductor devices, Light-Emitting Diodes (LED), whether or not

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assembled with other Light-Emitting Diodes (LED), Mounted
Piezo-Electric crustals, shall be substituted ;

XVI. against S. No. 398, for the entry in column (2), the entry
÷8548 or 8549, shall be substituted ;

XVII. against S. No. 411H, for the entry in column (3), the entry
÷Lasers, other than Laser Diodes, other Optical Appliances
and Instruments, not specified or included elsewhere in this
Chapter, shall be substituted ;

XVIII. against S. No. 413A, for the entry in column (3), the entry
÷Apparatus based on the use of X-rays or of alpha, beta,
gamma or other ionizing radiations [other than those for
medical, surgical, dental or veterinary uses], including
radiography or radiotherapy apparatus, X-ray tubes and other
X-ray generators, high tension generators, control panels and
desks, screens, 28 examinations or treatment tables, chairs
and the like, shall be substituted ;

XIX. against S. No. 438A, for the entry in column (3), the entry
÷Luminaires and lighting fittings including searchlights and
spotlights and parts thereof not elsewhere specified or
included ; illuminated signs, illuminated nameplates and the
like, having a permanently fixed lights source, and parts
thereof not elsewhere specified or included [other than
kerosene pressure lantern and parts thereof including gas
mantles ; hurricane lanterns, kerosene lamp, petromax, glass
chimney, and parts thereof, LED lights or fixtures including
LED lamps, LED (light emitting diode) driver and MCPCB
(Metal Core Printed Circuit Board)], shall be substituted ;

XX. against S. No. 441A, for the entry in column (3), the entry
÷Travelling Circuses and Travelling Menageries, Amusement
Park Rides and Water Part Amusements, Fairground
Amusements, including Shooting Galleries, Travelling
Theatres, shall be substituted ;

XXI. against S. No. 449B, for the entry in column (3), the entry
÷Vacuum flasks and other vacuum vessels, Complete, parts
thereof other than glass inners, shall be substituted ;

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d. In Schedule-IV 14%,

- I. after S. No. 15 and the entries relating thereto, the following
S. Nos. and entries shall be inserted, namely :

15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion;

- II. against S. No. 176, for the entry in column (2), the entry
8802 or 8806 shall be substituted ;
2. This notification shall deem to have come into force w. e. f.
1st day of January, 2022.

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