



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu.

**Notification**  
**Srinagar, the 8<sup>th</sup> July, 2017**

SRO - GST- 7.- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 , the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the state tax leviable thereon under section 9 of the Jammu and Kashmir Good and Services Tax Act, 2017, namely:-

**TABLE**

<b>S. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description of supply of Goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

*Explanation. –*

(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

The notification shall come into force at once.

**By order of the Government of Jammu and Kashmir.**

Sd/-

**(Navin K. Choudhary), IAS**


Commissioner/Secretary to Government,  
Finance Department.

No: ET/Estt/119/2017

Dated: 08 - 07 - 2017.

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, Commercial Taxes, J&K, Srinagar.
11. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner Commercial Taxes Tax Planning, J&K.
13. Private Secretary to Hon'ble Minister for Finance.
14. Private Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce and Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Commissioner/Secretary to Government, Finance Department.
22. Government order file/Stock/Finance website.



(Dr. Aadil Fareed)

Under Secretary to Government,  
Finance Department.