



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

**Notification**  
Jammu, the 28<sup>th</sup> February, 2014

**SRO 41.-** In exercise of the powers, conferred by sections 16 and 17 of the Jammu and Kashmir Value Added Tax Act, 2005, the Government hereby direct that Schedules "A" and "C" of the said Act shall be amended as under:

**1. In Schedule "A":-**

- (i) After entry 1-B, the following shall be inserted as entry 1-C:-  
**"Hand pumps"**
- (ii) For entry 5-A, the following entry shall be substituted:-  
**"Bee Colonies, Bee hives and Bee Wax".**
- (iii) After entry 6-A, the following shall be inserted as entry 6-B:-  
**"Bone meal"**
- (iv) After entry 32, the following shall be inserted as entry 32-A:-  
**"Oil cake"**
- (v) Entry appearing at S. No. 34 shall continue to be in Schedule "A" till 31.03.2015.

**2. In Schedule "C":-**

- (i) Entry 25 shall be omitted.
- (ii) For entry 51, the following entry shall be substituted:-  
**"Edible Oils"**
- (iii) Entry 61 shall be omitted.
- (iv) After entry 119, the following shall be inserted as entry 119-A:-  
**"Machine embroidered shawls"**

- (v) In the "List of Industrial Inputs and I.T. Products" appearing at the end of Schedule C the words "**Bees Wax**" appearing in sub-entry 3, shall be omitted.

This notification shall come into force from 01-04-2014.

By Order of the Government of Jammu and Kashmir.

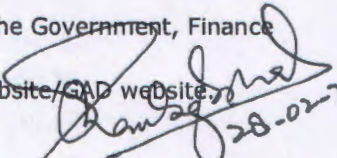
Sd/-  
**(B. B. Vyas) IAS,**  
Principal Secretary to Government  
Finance Department

No:ET/Estt/Budget/38/2014

Dated: 28.02.2014

Copy to the:-

1. Financial Commissioner, J&K, Revenue.
2. Financial Commissioner, Industries & Commerce Department.
3. All Principal Secretaries to the Government.
4. All Commissioners/Secretaries to the Government.
5. Divisional Commissioner, Jammu/Kashmir.
6. All Heads of Department.
7. Excise Commissioner, J&K Jammu.
8. Commissioner Commercial Taxes, J&K Jammu.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. General Manager, Ranbir Government Press, Jammu.
12. PPS to the Chief Secretary, J&K.
13. OSDs/Special Assistants of all Hon'ble Ministers/Ministers of State.
14. Pvt. Secretary to the Hon'ble Chief Minister.
15. Pvt. Secretary to the Principal Secretary to the Government, Finance Department.
16. Government order file/Stock file/Finance Website/GAD website.

  
**(Showkat Aijaz) KAS,**  
Additional Secretary to Government,  
Finance Department.