



Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Jammu.

Notification

Jammu, the 31st March, 2015

SRO 104.- 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", "C" and "D-I" of the said Act shall be amended as under:

4. In Schedule A:

"(i) Entry 10-A shall be deleted.

(ii) Entry 34 shall continue to be in Schedule "A" till 31.03.2016.

(iii) After entry 43, the following shall be added, namely:-

"43-A Tree spray oil."

(v) For entry 55, the following shall be substituted, namely:-

"55. Walnut and kernels thereof, Almonds and kernels thereof".

5. In Schedule C

"(i) for entry 11, the following shall be substituted, namely:-

"11. Aluminium and its alloys, Aluminium foil".

(ii) for entry 42, the following shall be substituted, namely:-

"Desktop, laptop and palm-top computers, computer peripherals i.e. pen drives, CDs, DVDs, memory cards, memory chips, headphones, computer cleaning kits, electronic diaries, keyboards, mouses, modems, printers, monitors, storage discs (hard discs) computer software & webcams, computer stationery and all other

computer related items, which are not specified in any schedule.”

- (iii) Entry 73-A shall be deleted.
- (iv) Entry 136 shall be deleted.
- (v) Sub entries 189 and 192 of entry 73 shall be deleted.”

5. In Schedule D-I

“(i) In entry 52 , after the word “inverters” and before the words “voltage stabilizers”, the following shall be inserted:-

“Uninterrupted power supply (UPS)”.”

This notification shall come into force w.e.f 01-04-2015.

By Order of the Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas) IAS

Principal Secretary to Government
Finance Department

No. ET/Estt/Budget Ann./44/2015

Dated:-31-03-2015

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2. Financial Commissioner, Industries & Commerce Department.
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7. Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
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9. Excise Commissioner, J&K Jammu.
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15. Private Secretary to the Principal Secretary to the Government, Finance Department.
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(Bharat Singh) KAS

Deputy Secretary to Government
Finance Department