



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

**Notification**

**Srinagar, the 30<sup>th</sup> May, 2016**

**SRO 161.-** 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:

**1. In Schedule A:**

- (i) for entry 3, the following shall be substituted, namely:-  
***"All bangles except those made of precious metals and falling in the category of imitation jewellery.";***
- (ii) in entry 5, after the words "De-oiled Cake", the following words shall be added, namely:-  
***"and Husk and bran of cereals.";***
- (iii) for entry 6-A, the following shall be substituted, namely:-  
***"Bio-fertilizers, micro nutrients, plant growth promoters and regulators.";***
- (iv) for entry 11-A, the following shall be substituted, namely:-  
***"Cottage Cheese/Paneer when not sold in packed form, Kalari";***
- (v) for entry 12, the following shall be substituted, namely:-  
***"Cotton and silk yarn.";***
- (vi) after entry 13, the following entry shall be inserted, namely: -  
***"13A Handmade Cups and plates made of leaves and paper.";***
- (vii) for entry 14, the following shall be substituted, namely:.  
***"Curd, lassi, butter milk and separated milk when not sold in packed form";***

*RS*  
*30/5/16*

*[Signature]*  
*30/5*

- (viii) for entry 14-A, the following shall be substituted, namely:-  
***"All types of Dhoop, gugaldhoop, agarbati and havansamagri, Dhupkathi and Dhupbati."***
- (ix) entry 15-A shall be deleted.
- (x) after entry 28, a new entry shall be added namely:-  
***"28 A. LED lights, Lamps & Tubes";***
- (xi) in entry 30, the following words shall be deleted, namely:-  
***"as part of parshad (goods of local importance)."***
- (xii) for entry 35-A, the following shall be substituted, namely:-  
***"Pesticides, Herbicides and Rodenticides."***
- (xiii) for entry 37, the following shall be substituted, namely:-  
***"All seeds other than oil seeds and chilli seeds."***
- (xiv) entry 43, shall be deleted.
- (xv) in entry 53, for the words "locally handmade carpets" the words "***locally handmade / handloom carpets***" shall be substituted

## 2. In Schedule C

- i) entry 8 shall be deleted;
- ii) for entry 9, the following shall be substituted, namely:-  
***"All types of yarn and sewing thread except as provided in any other schedule."***
- iii) for entry 10, the following shall be substituted, namely:-  
***"All kind of utensils, pressure cookers, pans, containers including utensils made of precious metals."***
- iv) entry 13 shall be deleted;
- v) in entry 18 the following words and signs shall be added at the end of para (i), namely:-  
***","Electric blankets;"***
- vi) for entry 21, the following shall be substituted, namely:-  
***"Bicycles, Tricycles, Cycle Rickshaws their Tyres, tubes and parts thereof."***

RS  
30/5/16

Jabal  
30/5

- vii) entry 22, entry 29 and entry 30 shall be deleted;
- viii) in entry 42, the words "**palmtop computers,**" shall be deleted;
- ix) for entry 43-A, the following shall be substituted, namely:  
***"Fresh and Cooked food sold by Hotels, Restaurants, eateries, Dhaba's etc"***
- x) in entry 46, the following words shall be added at the end, namely:  
***"except those specified in entry 13A of Schedule-A"***
- xi) entry 62, entry 67, entry 68, entry 69 , entry 71 and entry 74 shall be deleted;
- xii) for entry 78, the following shall be substituted, namely:-  
***"Khoya/khoa, cottage cheese/paneer and curd when sold in packed form."***
- xiii) entry 81 shall be deleted;
- xiv) for entry 86, the following shall be substituted, namely:-  
***"Medical equipments/devices, implants, X-ray films & plates, x-ray machines, scanners, medical imaging equipments."***
- xv) entry 90, entry 102, entry 108 and entry 111 shall be deleted;
- xvi) after entry 117, the following entry shall be added, namely: -  
***"117A. Shawls, stoles and towels.";***
- xvii) for entry 122, the following shall be substituted, namely:-  
***"Spices of all varieties and forms including cumin seed, aniseed, turmeric, pepper, dry chillies and chilly seeds.";***
- xviii) for entry 125, the following shall be substituted, namely:-  
***"edible starch.";***
- xix) for entry 130, the following shall be substituted, namely:-  
***"Tractors and their spare parts except for those specified in entry number 1-B of Schedule-A.";***
- xx) entry 131 shall be deleted;
- xxi) after entry 143, the following entry shall be added, namely:-

RS  
30/5/16

Jabal  
30/5



***"143A. Motor vehicles when sold once in five years by canteen stores department to members of the Armed Forces and paramilitary forces of the Indian Union and Ex-serviceman having Canteen Smart Card."***

- xxii) in list of Industrial inputs, packing material and I.T Products attached to entry-73 after Schedule-C,-
- a. for item 137 the following shall be substituted, namely:-  
***"137. Polyvinyl Chloride", and***
  - b. item 195 shall be deleted;

### **3. In Schedule D-I**

- (i) The figures and sign "13.5%", wherever occurring shall be substituted by figures and sign "14.5%",
- (ii) for entry 7, for the words "Air purifiers, cupboards freshners", the words ***"Air purifiers, Room freshners, air freshners, naphthalene balls, cupboard freshners"***, shall be substituted.
- (iii) for entry 17, after the words "biscuits of all varieties", and before the word "cakes", the following shall be inserted:-  
***"Rusks of all kinds."***
- (iv) after entry 28, the following entry shall be added, namely:-  
***"28-A. Cell phones/Mobile phones, , i-pad, tablets and other like handheld devices and their accessories."***
- (v) in entry 49, after the words "photo copying machines", and before the word "reprographic copiers", the following shall be inserted:-  
***"Multi Functional Devices(MFDs) and Multi Functional Printers(MFPs)."***
- (vi) in entry 52, after the word "inverters", and before the word "voltage stabilizers", the following words shall be inserted:-  
***"transformers."***
- (vii) for entry 64, the following shall be substituted:-  
***"Food - (i) Ready to serve foods and food preparations including instant foods, pickles, chatnis, sauces, sweets and sweet meats, confectionery, chocolates, toffees and savories like chips and popcorn, (ii) sweets made of ground nuts, gingelly, (iii) fried, roasted or salted grams"***

*RSF*  
*30/5/16*

*Jabal*  
*30/5*

*and kernels, (iv) semi-cooked or semi-processed food stuffs like coconut milk, coconut milk powder, food mixes, noodle, pizza, burger, pasta, vermicelli and macaroni including spaghetti and cornflakes, (v) food colours, essences of all kinds and powders or tablets used for making food preparations, (vi) Frozen, processed and packed food including fruits, vegetables, Meat, Poultry, Fish, Prawn and other aquatic products.”;*

(viii) for entry 65, the following shall be substituted:-

*“All types of footwear other than those specified in any other schedule”;*

(ix) after entry 80, the following entry shall be added, namely: -

*“80A. Imitation jewellery and articles made of rolled gold and imitation gold & silver.”;*

(x) for entry 103, after the words “packed”, the following words shall be inserted, namely:-

*“lassi, butter milk, separated milk and flavored milk in packed form”;*

(xi) for entry 111, the following shall be substituted:-

*“(i) Fruit Jams, Jelly, Pickles, Marmalades Fruit Squash, Paste, Fruit Drink and Fruit Juice (whether in sealed containers or otherwise), (ii) Non-alcoholic beverages and their powders, concentrates and tablets including (a) aerated water, soda water, mineral water, water sold in sealed containers or pouches, (b) fruit cordial, (c) soft drinks, (d) health drinks of all varieties, (e) other non-alcoholic beverages including juices of all types, not falling under any other entry in this schedule or in any other schedule.”;*

(xii) in entry 119, the words **“including x-ray films, plates and x-ray machines, scanners, medical imaging equipments.”**, shall be deleted;

(xiii) after entry 126, the following entry shall be added, namely:-

*“126A. Readymade garments and hosiery goods.”;*

(xiv) Entry 136 shall be deleted;

(xv) for entry 155, the following shall be substituted:

*30/5/16*

*Jabal 30/5*

***“Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated containers, flasks and vessels including thermoses, thermic jugs, ice buckets or boxes, tin and receptacles to keep food or beverages or other articles, hot or cold and components and accessories thereof.”;***

(xvi) for entry 156, for the words “in liquid, pill, powder forms” the words, **“in any form”** shall be substituted;

This Notification shall come into force with effect from 31<sup>st</sup> May, 2016.

By Order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS

Commissioner/Secretary to Government

Finance Department

Dated:30-05-2016

No. ET/Budget Ann./99/2016

Copy to the:-

1. Vice-Chairman and Director General, J&K Institute of Management, Public Administration and Rural Development.
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 the Government.
6. Chief Electoral Officer, J&K.
7. Divisional Commissioner, Jammu/Kashmir.
8. Principal Secretary to Hon'ble Chief Minister.
9. All Commissioner/Secretaries to the Government.
10. Commissioner/Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
11. Commissioner Commercial Taxes, J&K, Srinagar.
12. Excise Commissioner, J&K Srinagar.
13. All Heads of Department.
14. All Deputy Commissioners.
15. Director Information, J&K, Srinagar.
16. OSD/Spl. Assistants to all Hon'ble Cabinet Ministers/Ministers of State.
17. General Manager, Government Press, Jammu/Srinagar.
18. Private Secretary to Chief Secretary, J&K.
19. Private Secretary to the Commissioner/Secretary to the Government, Finance Department.
20. Government order file/Stock file/Finance Website/GAD website.

  
(Bharat Singh)KAS

Additional Secretary to Government

Finance Department

