



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

Notification
Srinagar, the 8th July, 2017

SRO - GST-4.- In exercise of the powers conferred by sub-section (3) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the state tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
5.	-	Supply of lottery.	State Government, Union Territory or any local	Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes of this entry, lottery distributor or selling agent has the same

			authority	meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
--	--	--	-----------	--

Explanation. –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or 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

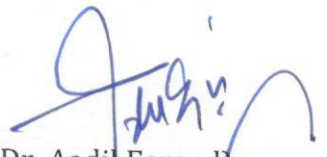
Dated: 08 - 07 - 2017.

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.

Government of Jammu and Kashmir
Finance Department
Notification
Srinagar, the 19th July, 2017


(Dr. Aadil Fareed)
Under Secretary to Government,
Finance Department.

Under GST-4, in exercise of the powers conferred by sub-section (3) of section 14 of the Finance Act, 1994, read with section 16 of the Finance Act, 2017, the following items, on the recommendations of the Council, hereby specified for supply of goods under the merit cum selection bidding system as the mode may be, as specified in the corresponding entry in the schedule of goods to which the state shall be permitted to charge taxes by the Government of Jammu and Kashmir, in pursuance of clause (b) of sub-section (3) of section 16 of the Finance Act, 2017, read with section 14 of the Finance Act, 1994.

TABLE

No.	Description of goods	Supplier of goods	Recipient of supply
1001	Carbon paper for self use	Any person	Any person
1002
1003