

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, J&K.

NOTIFICATION

Jammu, the 12th of January, 2024

S.O. 41 - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Jammu and Kashmir, Finance Department, SRO-GST 1/2017, dated the 08th July, 2017, namely: -

In the said notification, -

- A. in Schedule I-2.5%,-
i. after S.No.92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"92A.	1703	Molasses";

- ii. after S.No.96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

(1)	(2)	(3)
"96A.	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labeled";

- B. in Schedule III - 9%,
i. against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled" shall be substituted;
ii. after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"25A.	220710 12	Spirits for industrial use";

- C. in Schedule IV-14%, S.No.1 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of The Government of Jammu and Kashmir.

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department
Dated: - 12 - 01 - 2024

No: FD-ST/34/2021(Part-I)

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners (Additional Chief Secretaries), J&K.
3. All Principal Secretaries to the Government, J&K

4. Principal Secretary to Hon'ble Lt. Governor, J&K.
5. All Commissioner/Secretaries to Government, J&K.
6. Joint Secretary, J&K, MHA, Gol, New Delhi.
7. Commissioner, State Taxes Department, J&K, Srinagar.
8. Excise Commissioner, J&K, Srinagar
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary to Government, Finance Department.
11. Incharge website, Finance Department.


(Vikash Bhushan) JKAS
Under Secretary to Government
Finance Department