Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu  

Notification  
Jammu, the 29th May, 2020  

SO: 181  

-In exercise of the powers conferred by Section 3 and 3 A of the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sale) Act Samvat 2005 and in supersession of all the previous notifications on the subject, the Government hereby direct that tax and surcharge on sale of Motor Spirit (Petrol) and Diesel Oil shall be levied at the rate as shown against each in column 3 and 4 of the table given below:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Name of the commodity</th>
<th>Rate of Tax</th>
<th>Surcharge</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Motor Spirit (Petrol)</td>
<td>24% minus Rs 0.50/litre</td>
<td>Rs.5 /litre</td>
</tr>
<tr>
<td>2</td>
<td>Diesel Oil</td>
<td>16%</td>
<td>Rs.1.5/litre</td>
</tr>
</tbody>
</table>

This notification shall come into force w.e.f 01.06.2020.

Sd/-  

(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner,  
Finance Department.  
Dated: 29 - 05- 2020  

No: ET/Estt/23/2019  
Copy to the:-
1. All Financial Commissioners.  
2. Principal Secretary to the Hon’ble I.G.  
4. All Principal Secretaries to Government.  
5. All Commissioner/Secretaries to Government.  
6. Joint Secretary (J&K), Ministry of Home Affairs, Gol.  
8. Excise Commissioner, J&K.  
9. Commissioner, State Taxes Department, J&K.  
11. Additional Commissioner State Taxes, Tax Planning, J&K.  
12. Private Secretary to the Financial Commissioner, Finance Department.  

(Shafqat Ali Keen),  
Under Secretary to the Government,  
Finance Department