Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar/Jammu

Notification
Srinagar, the 25th August, 2020


In rule 7, for the Table, the following Table shall be substituted, namely:-

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Section under which composition levy is opted</th>
<th>Category of registered persons</th>
<th>Rate of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Manufacturers, other than manufacturers of such goods as may be notified by the Government</td>
<td>half per cent. of the turnover in the State or Union territory</td>
</tr>
<tr>
<td>2</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</td>
<td>two and a half per cent. of the turnover in the State or Union territory</td>
</tr>
<tr>
<td>3</td>
<td>Sub-sections (1) and (2) of section 10</td>
<td>Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10</td>
<td>half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory</td>
</tr>
<tr>
<td>4</td>
<td>Sub-section (2A) of section 10</td>
<td>Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10</td>
<td>three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory.</td>
</tr>
</tbody>
</table>

This notification shall be deemed to have come into force w.e.f. the 1st day of April, 2020

Sd/-
(Dr. Arun Kumar Mehta), IAS
Financial Commissioner to the Government,
Finance Department.
Dated: 25.08.2020

No: No: ET/Estt/119/2017-IV
Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon’ble Lieutenant Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Joint Secretary, J&K Affairs, MHA, Gol.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

(Mohammad Amin)
Under Secretary to the Government,
Finance Department.