

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

**Notification**

Srinagar, the 17<sup>th</sup> November, 2021

S.O. 394.- In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017) (hereafter in this notification referred to as "the said Act"), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the state tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

**Table**

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab&Etesevimab	2.5%
9	30	Casirivimab&Imdevimab	2.5%
10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

*Handwritten signature in blue ink*

This notification shall come into force from the 1<sup>st</sup> day of October, 2021 and remain in force up to and inclusive of the 31<sup>st</sup> December, 2021.

Sd/-  
**(Atal Dulloo), IAS**  
Financial Commissioner  
(Additional Chief Secretary)  
Finance Department.  
Dated. 17 .11.2021

No. FD-ST/07/2021

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 Lt. Governor.
5. All Principal Secretaries to the Government.
6. All Commissioner/Secretaries to the Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Jammu.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

  
(Mohammad Amin)

Under Secretary to the Government,  
Finance Department.

