

Notification  
Srinagar, the 7<sup>th</sup> Feb, 2022

SO 57 .- In exercise of the powers conferred by sub-sections (1) of section 11 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 SRO notification No. SRO - GST-2 DATED 08.07.2017, namely:-

In the said notification, in the Schedule, -

- i. against S. No. 22, for the entry in column (2), the entry "0303,0304,0305,0306,0307,0308,0309" shall be substituted;
- ii. against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- iii. against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- iv. after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

97A	2009 89	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I];
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- v. S. No. 101 and the entries relating thereto shall be omitted;
- vi. against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall deem to have come into force w.e.f the 1<sup>st</sup> day of January, 2022.

Sd/-

(Atal Dullo), IAS

Financial Commissioner to Government,  
(Additional Chief Secretary)  
Finance Department.


F.No:FD-ST/34/2021-03

Dated: 07 - 02 - 2022

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 Government.
6. All Commissioner/Secretaries to Government.
7. Joint Secretary (J&K) Ministry of Home Affairs, Government of India, New Delhi

8. Divisional Commissioner, Jammu/Kashmir.
9. Secretary to Government, Law Department.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Excise Commissioner, J&K, Srinagar.
12. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
13. Pvt. Secretary to Financial Commissioner (Additional Chief Secretary), Finance.
14. Website J&K, Finance.

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