

**Notification**  
**Jammu/Srinagar, the 26<sup>th</sup> April, 2023**

S.O **223** .- 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 No. SRO –GST-1 DATED 08.07.2017, issued by Finance Department, Government of Jammu and Kashmir, namely :-

- i. in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

- ii. in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

- iii. in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

This notification shall deem to have come into force on the 1<sup>st</sup> day of March, 2023.

By order of Government of Jammu & Kashmir ,

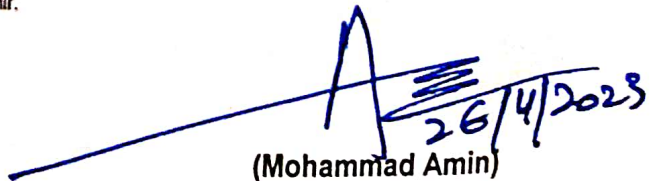
Sd/-  
**Nitu Gupta)JKAS**  
Secretary in the  
Finance Department.

Dated: - 26 - 04 - 2023

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

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries/ Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA,Gol, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
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 Administrative Secretary, Finance Department.
11. Incharge website, Finance Department.

  
**(Mohammad Amin)**  
Deputy Secretary to Government,  
Finance Department