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

Notification  
Jammu, the 18th of March, 2019

SRO 207 In exercise of the powers conferred by sub-section (2) of section 23 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 specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -
(a) persons required to take compulsory registration under section 24 of the said Act;
(b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
(iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
(iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2105 00 00</td>
<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
</tr>
<tr>
<td>2</td>
<td>2106 90 20</td>
<td>Pan masala</td>
</tr>
<tr>
<td>3</td>
<td>24</td>
<td>All goods, i.e. Tobacco and manufactured tobacco substitutes</td>
</tr>
</tbody>
</table>

This notification shall come into force w.e.f. 1st day of April, 2019.


(Sd/-  
(Arun Kumar Mehta) IAS,  
Principal Secretary to the Government  
Dated: 18/03/2019)

No: ET/Esti/GST/119/noti-III  
Copy to the:-  
1. Secretary, GST Council, New Delhi.  
2. All Financial Commissioners.  
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
19. Private Secretary to Principal Secretary to Government, Finance Department.

(Dr. Aadil Farreed)
Deputy Secretary to the Government