SRO-GST-34 (Rate).- In exercise of the powers conferred by sub-section (1) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments SRO - GST - 1 DATED 08.07.2017 issued by Finance Department, Government of Jammu and Kashmir, namely:-

In the said notification, -

(A) in Schedule I - 2.5%,

   (i) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

   "76A 13  Tamarind kernel powder;"

   (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

   "78A 1404 or 3305  Mehendi paste in cones;"

   (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

   "103B 2302  Rice bran (other than de-oiled rice bran);"

   (iv) in S. No. 165, in column (3), the words, "to household domestic consumers or", shall be omitted;

   (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

   "165A 2711 12 00  Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied
(vi) in S. No. 198A, for the entry in column (3), the entry “All goods”, shall be substituted;

(vii) in S. No. 219A, for the entry in column (3), the entry “Corduroy fabrics, velvet fabrics”, shall be substituted;

(viii) in S. No. 224A, for the entry in column (2), the entry “6309 or 6310”, shall be substituted;

(ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “243A” | 88 or Any other chapter | Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads; |

(B) in Schedule II-6%, -

(i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “32AA” | 1704 | Sugar boiled confectionery; |

(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “46B” | 2201 | Drinking water packed in 20 litres bottles; |

(iii) in S. No. 56, for the entry in column (2), the entry “28 or 38”, shall be substituted;

(iv) after S. No. 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “57B” | 2809 | Fertilizer grade phosphoric acid; |

(v) in S. No. 59, for the entry in column (2), the entry “29 or 3808 93”, shall be substituted;
(vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>78A</th>
<th>3808</th>
<th>The following Bio-pesticides, namely</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Bacillus thuringiensis var. israelensis</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Bacillus thuringiensis var. kurstaki</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Bacillus thuringiensis var. galleriae</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Bacillus sphaericus</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Trichoderma viride</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>Trichoderma harzianum</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>Pseudomonas fluoresens</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Beauveriabassiana</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>NPV of Helicoverpaarmigera</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>NPV of Spodopteralitura</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>Neem based pesticides</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>Cymbopogan</td>
</tr>
</tbody>
</table>

(vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| 80A | 3826 | Bio-diesel; |

(viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

<table>
<thead>
<tr>
<th>99A</th>
<th>4418</th>
<th>Bamboo wood building joinery</th>
</tr>
</thead>
<tbody>
<tr>
<td>99B</td>
<td>4419</td>
<td>Tableware and Kitchenware of wood;</td>
</tr>
</tbody>
</table>

(ix) S. No. 103 and the entries relating thereto shall be omitted;

(x) S. No. 104 and the entries relating thereto shall be omitted;

(xi) in S. No. 133, in column (3), after the words, "Absorbent cotton wool", the words and brackets, "[except cigarette filter rods]", shall be added;

(xii) in S. No. 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806", shall be substituted;

(xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely:
in S. No. 3, in column (3), after the words "derived from vegetable products" the words and brackets, "[other than tamarind kernel powder]", shall be added;

(ii) in S. No. 12, in column (3), after the words "groundnut sweets, gajak", the words "and sugar boiled confectionery]", shall be added;

(iii) in S. No. 24, in column (3), after the words, "matter nor flavoured", the words, "[other than Drinking water packed in 20 litres bottles]" shall be added;

(iv) in S. No. 39, in column (3), after the words, "other Rate Schedules for goods", the words, "Fertilizer grade Phosphoric acid]", shall be added;

(v) in S. No. 69, for the entry in column (3), the entry "Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;

(vi) in S. No. 87, in column (3), after the words, "and similar products", the words, figure and brackets, "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;

(vii) S. No. 99, and the entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, "shingles and shakes", the words, "[other than bamboo wood building joinery]" shall be added;

(ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "163A" | 56012200 | Cigarette Filter rods |

(x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| "236A" | 7323 9410 | Ghamella |
| 236B | 7324 | Sanitary ware and parts thereof, of iron and steel |
(xi) in S. No. 325, for the entry in column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;

(xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “399A” | 8702 | Buses for use in public transport which exclusively run on Bio-fuels |

(D) in Schedule-IV-14%, -

(i) in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;

(ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| “229” | Any Chapter | Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club |

(E) in Schedule-V-1.5%, -

(i) S. No. 2, and the entries relating thereto, shall be omitted;

(ii) in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;

(iii) in S. No. 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport)” shall be substituted;

(iv) against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted;
(v) against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

(F) in Schedule-VI - 0.125%, -

(i) in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted;

(ii) in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| 2A  | 7103 | Precious stones (other than diamonds), ungraded precious stones (other than diamonds) |

(iv) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| 4   | 7104 | Synthetic or reconstructed precious stones |

This notification shall deemed to have come into force w.e.f. 25th day of January, 2018.


Sd/-
(Navin K. Choudhary), IAS
Commissioner/Secretary to Government,
Finance Department.

No: ET/Estt/119/2017-II
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. Principal Secretary to Hon’ble Chief Minister.
7. All Commissioner/Secretaries to Government.

13. Private Secretary to Hon'ble Minister for Finance.
14. Private Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
17. President Chamber of Commerce and Industry, Jammu.
18. President Industries association, Bari Brahmana, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.

(Dr. Aadil Fareed)
Under Secretary to the Government
Finance Department