



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

Notification

Srinagar, the 30th May, 2016

SRO 161.- In exercise of the powers, conferred by sections 16 and 17 of the Jammu and Kashmir Value Added Tax Act, 2005, the Government hereby direct that Schedules "A", "C" and "D-I" of the said Act shall be amended as under:

1. In Schedule A:

- (i) for entry 3, the following shall be substituted, namely:-
"All bangles except those made of precious metals and falling in the category of imitation jewellery.";
- (ii) in entry 5, after the words "De-oiled Cake", the following words shall be added, namely:-
" and Husk and bran of cereals.";
- (iii) for entry 6-A, the following shall be substituted, namely:-
"Bio-fertilizers, micro nutrients, plant growth promoters and regulators.";
- (iv) for entry 11-A, the following shall be substituted, namely:-
"Cottage Cheese/Paneer when not sold in packed form, Kalari";
- (v) for entry 12, the following shall be substituted, namely:-
"Cotton and silk yarn.";
- (vi) after entry 13, the following entry shall be inserted, namely: -
"13A Handmade Cups and plates made of leaves and paper.";
- (vii) for entry 14, the following shall be substituted, namely:-
"Curd, lassi, butter milk and separated milk when not sold in packed form";

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