



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

**Notification**  
Srinagar, the 29<sup>th</sup> June, 2016

**SRO-210.-** In exercise of the powers, conferred by sections 16 and 17 of the Jammu and Kashmir Value Added Tax Act, 2005 and in supersession of notification SRO-161 dated 30<sup>th</sup> May, 2016 read with notification SRO-177 dated 1<sup>st</sup> June, 2016, 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."***;

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- (vii) for entry 14, the following shall be substituted, namely:-  
**"Curd, lassi, butter milk and separated milk when not sold in packed form";**
- (viii) for entry 14-A, the following shall be substituted, namely:-  
**"All types of Dhoop, gugaldhoop, agarbati and havansamagri, Dhupkathi and Dhupbati.";**
- (ix) entry 15-A shall be deleted.
- (x) after entry 28, a new entry shall be added namely:-  
**"28 A. LED lights, Lamps & Tubes";**
- (xi) in entry 30, the following words shall be deleted, namely:-  
**"as part of parshad (goods of local importance).";**
- (xii) for entry 35-A, the following shall be substituted, namely:-  
**"Festicides, Herbicides and Rodenticides.";**
- (xiii) for entry 37, the following shall be substituted, namely:-  
**"All seeds other than oil seeds and chilli seeds.";**
- (xiv) entry 43, shall be deleted.
- (xv) in entry 53, for the words "locally handmade carpets" the words **"locally handmade / handloom carpets"** shall be substituted

## 2. In Schedule C

- i) entry 8 shall be deleted;
- ii) for entry 9, the following shall be substituted, namely:-  
**"All types of yarn and sewing thread except as provided in any other schedule.";**
- iii) for entry 10, the following shall be substituted, namely:-  
**"All kind of utensils, pressure cookers, pans, containers including utensils made of precious metals.";**
- iv) entry 13 shall be deleted;

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