



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 13th October, 2017

SRO 435.-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 Government, on the recommendations of the Council, hereby notifies the State tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% Of Tax Applicable Otherwise On Such Goods Under SRO Notification No.SRO-GST-1 Dated, 08.07.2017 Issued By Finance Department Government of Jammu and Kashmir vide endorsement No.ET/Estt/119 dated 08.07.2017.	1
2.	87	Motor Vehicles	65% Of Tax Applicable Otherwise On Such Goods Under SRO Notification No.SRO-GST-1 Dated, 08.07.2017 Issued By Finance Department Government of Jammu and Kashmir vide endorsement No.ET/Estt/119 dated 08.07.2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.
Explanation -For the purposes of this notification, -

