



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

**Notification**  
Jammu, the 22<sup>nd</sup> of January, 2019

SRO 72. -In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 in the notification SRO – GST- 1 dated: 08-07-2017; namely:-

In the said notification, -

(1) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;

(2) in Schedule I - 2.5%,

(i) S. Nos. 23,24 and the entries relating thereto, shall be omitted;

(ii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

“198A	4501	Natural Cork, raw or simply prepared”;
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(iv) in S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) in S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

“225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks”;

