

Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Srinagar/Jammu  
Notification  
Srinagar, the 25<sup>th</sup> August, 2020

S.O. 264 . - In exercise of the powers conferred by section 164 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 makes the amendment in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

In rule 7, for the Table, the following Table shall be substituted, namely:-

"Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of taxable supplies of goods and services in the State or Union territory."

This notification shall be deemed to have come into force w.e.f the 1st day of April, 2020

Sd/-  
(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner to the Government,  
Finance Department.  
Dated: 25.08.2020

No: No: ET/Estt/119/2017-IV

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Joint Secretary, J&K Affairs, MHA, Gol.
9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, State Taxes Department, J&K, Srinagar.
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

(Mohammad Amin)  
Under Secretary to the Government,  
Finance Department