

Notification

Jammu, the 16th July, 2021

S.O ²⁴³.- In partial modification to SRO notification No. SRO 63 of 2018 dated 05.02.2018 regarding Budgetary support to the manufacturing units in the shape of reimbursement of State Taxes paid under the scheme Jammu and Kashmir reimbursement of taxes for promotion of small/medium/large scale Industries in the State of Jammu and Kashmir, the Government hereby amends the scheme as under;

1. In sub-clause (2) of clause 1 for the words and figures "**till the last date of Industrial Policy, 2016**" the words and figures "**till 31st of March 2031**" shall be substituted.
2. Section 2.1 shall be recast as under:

*"Eligible Unit means a manufacturing unit registered with the Department of Industries and Commerce Jammu and Kashmir and has commenced commercial production/operation prior to 01.04.2021 and is registered under the Jammu and Kashmir Goods and Services Tax Act, 2017 in the Union Territory of Jammu and Kashmir and also includes the units which shall or have become ineligible due to completion of residual period under the central scheme namely **Budgetary Support under Goods and Services Tax regime to the Industrial units located in States of Jammu and Kashmir, Uttarakhand, Himachal Pradesh and North East including Sikkim dated 5th of October 2017** except the units manufacturing goods mentioned in Annexure A to SRO 63 dated 5th February 2018 and the Units claiming reimbursement under SRO 519 dated 21/12/17 till their residual period is ended"*

3. After clause 2.2, following clause 2.3 is added namely:

*"Residual Period shall have the same meaning as assigned in the **Scheme of Budgetary Support under Goods and Services Tax (GST) Regime to the units located in State of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North Eastern States including Sikkim**" issued by Department of Industrial Policy and Promotion, Ministry of Commerce and Industry, Government of India vide No. F. No. 10(1)/2017-DBA-II/NER dated 5th October 2017*

Further, the conditions laid down in SRO 63 dated 5th February 2018 shall remain unchanged.

By order of the Government of Jammu and Kashmir.

Sd/-
(Dr. Arun Kumar Mehta), IAS
Financial Commissioner,
Finance Department.
Dated: 16-07-2021.

No: FD-ESTB/24/2021-09-FINANCE DEPARTMENT

Copy to the:-

1. Joint Secretary, Ministry of Home Affairs J&K, Government of India, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Lt. Governor.

5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K, Srinagar.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
- 10 I/C Website Finance Department


Shafqat Ali Keen (KAS)
Under Secretary to Government,
Finance Department
