

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

**Notification**  
**Jammu/Srinagar, the 19<sup>th</sup> April, 2022**

S.O 100 - 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 makes the following further amendments in the notification No.SRO - GST - 1 DATED 08.07.2017, namely:-

In the said notification, -

(a) in Schedule I - 2.5%, serial numbers 225B,226, 227, 228 and the entries relating thereto shall be omitted;

(b) in Schedule II - 6%, after serial number 176A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

176B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
176C	6901 00 10	Bricks of fossil meals or similar siliceous earths
176D	6904 10 00	Building bricks
176E	6905 10 00	Earthen or roofing tiles".

2. This notification shall deem to have come into force w.e.f 1<sup>st</sup> day of April, 2022


Sd/-  
**(Atal Dullo), IAS**  
Financial Commissioner  
(Additional Chief Secretary)  
Finance Department.

No: FD-ST/34/2021-03

Dated: 19 - 04 - 2022

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 Lt. Governor.
5. All Principal Secretaries to Government.
6. Joint Secretary (J&K) Ministry of Home Affairs, GOI.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Excise Commissioner, J&K, Jammu
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir
12. Private Secretary to Financial Commissioner (Additional Chief Secretary), Finance Deptt.
13. Website, Finance.

  
**(Mohammad Amin)**  
Deputy Secretary to Government  
Finance Department  
