

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

**Notification**

Srinagar, the 22<sup>nd</sup> of August, 2022

S.O 396.-In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 amendments in the notification SRO –GST-5 DATED 08.07.2017 ; namely :-

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure “serial numbers 1”, the words, figure and letters “serial numbers 1AA” shall be substituted;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated,

		inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
IK.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
IL.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
IM.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
IN.	2702	Lignite, whether or not agglomerated, excluding jet
IO.	2703	Peat (including peat litter), whether or not agglomerated"

This notification shall deemed to have come into force w.e.f 18<sup>th</sup> day of July, 2022.


Sd/-  
(Vivek Bharadwaj), IAS  
Financial Commissioner to Government,  
(Additional Chief Secretary)  
Finance Department.

No: No: FD-ST/34/2021-03

Dated: 22 - 08 - 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. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Srinagar.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

  
Under Secretary to the Government  
Finance Department.  
