

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

Notification
 Srinagar, the 3rd of March, 2023

S.O 107 - In exercise of the powers conferred by sub-section (1) of section 11 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 No. SRO -GST-2 DATED 08.07.2017; namely:-

In the Schedule, -

- i. against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -

"Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]";

- ii. after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda".

This notification shall deem to have come into force with effect from the 1st day of January, 2023.

By order of Government of Jammu & Kashmir

Sd/-
(Nitu Gupta), JKAS
 Secretary,
 Finance Department.
 Dated: 03-03-2023

No: FD-ST/34/2021(part-I)
 Copy to the:-

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

SK

(Signature)
(Mohammad Amin)
 Deputy Secretary to Government,
 Finance Department.
 03/3/2023