

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

Notification
Srinagar, the 30th of March, 2023

SO 108 .-In exercise of the powers conferred by sub-section (3) 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 amendments in the notification No. SRO -GST-4 DATED 08.07.2017; namely:-

In the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
" 3A.	3301 2400, 3301 2510, 3301 2520, 3301 2530, 3301 2540, 3301 2590	Following essential oils other than those of citrus fruit namely: - Of peppermint (Menthapiperita); Of other mints : Spearmint oil (ex-menthaspicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-menthasylvestries), Bergament oil (ex-mentha citrate), Menthaarvensis	Any unregistered person	Any registered person".

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,GoI, 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.



(Mohammad Amin)
Deputy Secretary to Government,
Finance Department.

03/3/2023

