

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

NOTIFICATION
Srinagar, the 12th of September, 2023

S.O. 478 - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 of the Government of Jammu and Kashmir, Finance Department, SRO GST No. 1/2017- Tax (Rate), dated the 08th July, 2017, namely: -

In the said notification, -

A. in Schedule I -2.5%,

- i. after S. No. 99A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"99B	1905	Un-fried/Un-cooked snack pellets, by whatever name called, manufactured through process of extrusion";

- ii. after S. No. 108 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"108A	2309	Fish soluble paste";

- iii. after S. No. 156A and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"156B	2619	Linz-Donawitz (LD) Slag ";

- iv. after serial number 218A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"218AA	56050020	Imitation zari thread or yarn known by any name in trade parlance";





- B. in Schedule II-6%, against S. No. 137, for the entry in column (3), the entry "Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal, other than- (i) real zari thread (gold) and silver thread combined with textile thread (ii) imitation zari thread or yarn known by any name in trade parlance" shall be substituted;
- C. in Schedule III-9%,
- against S. No. 16, in column (3), for the words "toasted bread and similar toasted products", the words "toasted bread and similar toasted products, un-fried/un-cooked snack pellets, by whatever name called, manufactured through process of extrusion" shall be substituted;
 - against S. No. 28, for the entry in column (3), the entry "Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel, other than Linz-Donawitz (LD) slag" shall be substituted;

2. This notification shall be deemed to have come into force with effect from the 27th day of July, 2023.

By order of the Government of Jammu and Kashmir.

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department

Dated 13 .09.2023

No:FD-ST-34/2021-03

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.
8. Excise Commissioner, J&K.
9. Additional Commissioner State Taxes (Adm & Enf) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary, Finance Department.
11. Incharge Website, Finance Department.

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