

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

NOTIFICATION

Srinagar, the 10<sup>th</sup> of October, 2024

S.O 501 - 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, being satisfied that it is necessary in the public interest so to do 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-2/2017-Tax (Rate), dated the 08<sup>th</sup> July, 2017, namely:-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'."

1. This notification shall be deemed to have come into force with effect from the 15<sup>th</sup> day of July, 2024.

By order of the Government of Jammu and Kashmir.

Sd/-

(Santosh D Valdyia)IAS

Principal Secretary to the Government  
Finance Department

Dated: 10 - 10 - 2024

No: FD-ST/34/2021-03(241754)

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 03/2024-CTR Dated: the 12<sup>th</sup> July, 2024).
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, Jammu/Srinagar.
8. Excise commissioner, J&K, Jammu/Kashmir.
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to Principal Secretary to the Government, Finance Department.
11. Incharge Website, Finance Department.

(Mohammad Amin)JKAS

Deputy Secretary to the Government,  
Finance Department.