

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

NOTIFICATION

Jammu/Kashmir 18th of March/2025- Tax (Rate)

S.O 65.-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 Finance Department, SRO- GST-1- Tax (Rate), dated the 8th of July, 2017, namely:-

In the said notification,-

- a. after Schedule I – 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely:-

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

- b. in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

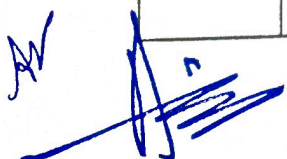
“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than unfried or un- cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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- c. in Schedule III-9%,-

- i. against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;
- ii. For S.No.435A and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats(other than those of heading 9402), whether or not convertible into beds and parts there of other than seats of a kind used in air craft or seats of a kind used for motor vehicles”;
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d. in Schedule IV- 14%, after S.No.210 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

"210A	940120 00	Seats of a kind used for motor vehicles".
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2. This notification shall deemed to have come into force with effect from the 10th day of October, 2024.

Sd/-

(Santosh D Vaidya) IAS

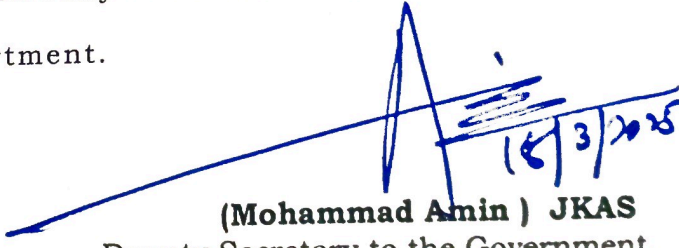
Principal Secretary to the Government

No:- FD-ST/34/2021-03- Part-1(241754)

Dated:- 18-03-2025

Copy to the:-

1. Secretary, GST Council, New Delhi(In reference to CBIC notification no 5/2024-CTR Dt.08.10.2024).
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, MHA, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.
11. Private Secretary to the Principal Secretary to Government, Finance Department.
12. Incharge Website, Finance Department.


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