

**GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECTT; FINANCE DEPARTMENT**

**NOTIFICATION  
Jammu, the 31<sup>st</sup> January, 2004.**

SRO 24 .- In exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (74 of 1956) and in supersession of all previous notifications issued on the subject the Government hereby direct that no tax under the said Act shall be payable till 31<sup>st</sup> of March 2015, on the sale of goods in the course of inter state trade and commerce made by a manufacturer operating a Small, Medium and Large scale unit (including prestigious) in the state of Jammu and Kashmir registered with Directorate of Industries & Commerce, Directorate of Handloom / Handicrafts;

Provided that the selling dealer furnishes quarterly and annual returns for each accounting year as specified under the said Act;

Provided further that no exemption shall be available in respect of the goods specified in the annexure to this notification.

This notification shall come into force with effect from 1<sup>st</sup> of February, 2004.

By order of the Government of Jammu and Kashmir.

Sd/-  
(Vijay Bakaya)  
Financial Commissioner  
Finance Department.

NO: ET-ST/163/98-II

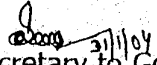
Dated: 31.1.2004

Copy to the:

1. Principal Secretary to Govt. Industries & Commerce Department, J&K, Jammu.
2. Principal Secretary to Govt. General Administration Department, J&K, Jammu.
3. Commissioner Secretary to Govt. Law Department (w.5.s.c.)
4. Commissioner Sales Tax, Govt. of J&K, Jammu.
- 5. Excise Commissioner, Govt. of J&K, Jammu.

**Annexure to notification SRO 24 dated 31.01.2004**

1. Rosin, Turpentine oil and their derivatives.
2. Arms, their accessories and ammunition.
3. Indian Made Foreign Liquor. (excluding Beer).

  
Special Secretary to Government.  
Finance Department.