

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

**NOTIFICATION**

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

SRO 25 .- In exercise of the powers conferred by Section 5 of the Jammu and Kashmir General Sales Tax Act, 1962 (XX of 1962) and in supersession of all previous notifications issued on the subject, the Government hereby direct that the goods manufactured by the existing or new Small, Medium and Large (including Prestigious) scale industrial units registered with the Department of Industries and Commerce, Directorate of Handicrafts/ Handloom shall be exempted from payment of General Sales Tax on the sale of finished goods till VAT (Value Added Tax) is introduced in the State or 31.3.2015, whichever is earlier, subject to the following conditions:-

1. That the unit holder shall obtain provisional registration from the Assessing Authority having jurisdiction within three months from the date he obtains such registration from the Directorate of Industries and Commerce or from the Directorate of Handicrafts/Handlooms, after payment of prescribed fee under rules.
2. That the unit holder shall obtain formal registration from the Assessing Authority having jurisdiction within a period of three months from the date the formal registration is granted by the Directorate of Industries and Commerce or the Directorate of Handicrafts/Handlooms, as the case may be, after payment of prescribed fee and fulfillment of formalities requisite therefor.
3. That the unit holder shall obtain an exemption licence in the prescribed form from the Assessing Authority having jurisdiction within three months of the issue of formal registration by the competent registering authority viz the Directorate of Industries and Commerce or Directorate of Handicrafts/Handlooms, as the case may be, on payment of prescribed fee and fulfillment of requisite formalities. The exemption licence so issued for the manufactured goods excluding those as figure in the Annexure to this notification, shall take effect from the date of production certified by the competent registering authority.
4. That the exemption licence shall be renewed for subsequent financial year on payment of prescribed renewal fee within a

period of three months of the commencement of such financial year. In case the dealer satisfies the Assessing Authority that he was prevented by sufficient cause from making application for renewal in time, the Assessing Authority with the prior approval of the concerned Dy. Sales Tax Commissioner (Adm) shall entertain the application within a further period of three months.

5. That the dealer shall maintain correct and regular accounts of purchases of goods including machinery, plants and equipment, raw material etc. and the sale of goods duly supported by invoices, cash/credit memos and sale vouchers/bills.
6. That the dealer shall file quarterly returns and the annual return as required under section 7 of J&K General Sales Tax Act 1962 within the period stipulated in the said Act alongwith the statement showing the particulars, nature and value of goods purchased and sold for each quarter and manufacturing Account, Trading Account, Profit and Loss Account for the year.
7. That the dealer shall not be entitled to exemption from tax for the accounting year during which he is found to be guilty of commission of an offence specified under Section 15(5), 15-A and clauses (f), (g), (h), (k) and (l) of Section 17 (1) the said Act.
8. That the provisions of this notification shall apply mutatis mutandis to the goods manufactured by the unit holder and sold in the state through the tie up or the marketing cover organized through or by J&K SICOP, SIDCO, HDC or any other such agency duly authorized by the Govt. to undertake such activity;

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

This notification shall come into force w.e.f. 1st of February, 2004.

By order of the Government of Jammu and Kashmir.

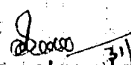
Sd/-  
(Vijay Bakaya)  
Financial Commissioner  
Finance Department.

NO: ET-ST/163/98-II

Dated: 31.1.2004

**Annexure to notification SRO 25 dated 31.01.2004**

1. Repacked goods.
2. Spices in all forms.
3. Indian made Foreign Liquor, Beer, Rectified Spirit, Methylated Spirit.
4. Wooden Shooks. ✓
5. Bricks and Tiles.
6. Arms and their accessories and ammunition.
7. Copper utensils manufactured by mechanized units.
8. Soft drinks.
9. Tea (processed/ unprocessed).
10. Edible oil.
11. Screen-printing of glazed tiles.
12. Roof trusses
13. Door mat, Décor and wall to wall carpets.
14. Cutting of marble /granite.
15. Repair and servicing of Automobiles.
16. Sweetmeats (excluding toffees, candy etc.)
17. Corrugation of galvanized sheets.
18. Cycles/Tricycles/Fans/Coolers.
19. Cured skins.
20. Roasted peanuts.
21. Sheet metal items including trunks, suit cases, paties, buckets, cans, bukharies, dustbins, hamams, steel tankers, shovels, karaies and drums.
22. Televisions, Air conditioners, Refrigerators and Washing Machines, when assembled and manufactured by the industrial units located in the State and sold under the brand name (s) of other producers.

  
Special Secretary to Government.  
Finance Department.