

**Government of Jammu & Kashmir
Civil Sectt; Finance Department**

**NOTIFICATION
Jammu, the 31st 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 31st 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 & Kashmir registered with Directorate of Industries and 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 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 : 31-01-2004

Copy to the :

1. Principal Secretary to Government Industries & Commerce Department, J&K, Jammu.
2. Principal Secretary to Government, General Administration Department, J&K, Jammu.
3. Commissioner Secretary to Government Law Department, (w.5.s.c.)
4. Commissioner Sales Tax, Government of J&K, Jammu.
5. Excise Commissioner, Government of J&K, Jammu.
6. Director, Industries and Commerce, Government of J&K, Jammu.
7. Dy. Excise Commissioner, Executive, Jammu/Srinagar.
8. Dy. Commissioner, Toll Post Lakhanpur/ Dy. Sales Tax Commissioner (Adm) Kashmir/Jammu.
9. ETO, Toll Post Lower Munda/Railway Station.
10. President Chamber of Commerce and Industries Kashmir/Jammu.
11. President, Federation Chamber of Industries Srinagar.
12. Bari Brahmana Industries Association, Jammu.
13. Small Scale Industries Association, Digiana, Jammu.
14. Small Scale Industries Association, Gangyal, Jammu.

Sd/-

Special Secretary to Government,
Finance Department,