GOVERNMENT OF JAMMU AND KASHMIR CIVIL SECTT; FINANCE DEPARTMENT

NOTIFICATION Jammu, the 31st January, 2004.

SRO 22. - In exercise of the powers conferred by Section 5 of the Jammu & Kashmir Levy of Tolls Act, Samvat 1995 (VIII of 1995) and in supersession of all previous notifications issued on the subject, the Government hereby direct that till 31st of March, 2015;-

- (i) there shall be no Additional Toll chargeable on the raw materials, and consumables procured from outside the State by the existing or new local Small, Medium and Large Scale Industrial units (including prestigious units) registered with the Directorate of Industries and Commerce, Directorate of Handicrafts/Handlooms or State Industrial Development Corporation except on items falling in the list forming Annexure 'A' to this Notification;
- (ii) there shall be no Additional toll chargeable on finished goods manufactured by the existing or new local, Small, Medium and Large Scale Industrial Units (including prestigious units) and sent outside the State, except in case of items falling in the list forming Annexure 'B' to this Notification;
- (iii) there shall be no Additional toll on components, plant and machinery, building material and other equipments procured from outside the State for construction of factory for a period of five years from the date of registration of the unit in Small, Medium or Large Scale sector(including prestigious units); and
- (iv) there shall be no Additional Toll chargeable on goods manufactured and exported by 100% export oriented units under proper export documents from the State to any destination outside the frontiers of the country.
- (v) there shall be no additional <u>Toll chargeable</u> on empty containers brought into the state which are used for stuffing of industrial products for export out of the State;

Provided that the exemption so granted shall be available on import of clinker, for a period of two years only from the date of issue of this notification, by which time the existing units consuming this material shall establish the infrastructure for manufacture of clinker;

Provided further that no new unit desirous of importing clinker for crushing and production of cement shall be allowed this exemption;

Provided also that the provisions of this notification shall apply mutatis mutandis to the import of raw material through SICOP for servicing the requirement of the units as are otherwise entitled to exemption from payment of Toll under this notification.

This notification shall come into force w.e.f. Ist 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.
- 6. Director Industries & Commerce, Govt. 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.

Special Secretary to Government. Finance Department.

Annexure 'A' of Notification SRO 22 Dated 31.01.2004

Incoming Raw material

- Spices.
- 2. Salt (except non-lodized salt imported as raw material by Saltprocessing units manufacturing iodized salt).
- 3. Scrap sheets and circles of Copper for mechanized utensil making units.
- 4. Raw material including maida, sugar, vanaspati required for bakery and confectionery items manufactured by non-mechanised units.
- 5. Packing materials.
- 6. Empty bottles (except empty beer bottles).
- 7. Crown corks.
- 8. Marble in any form like slabs, powder, chips, crazy tiles excluding Marble Blocks weighing 1.5 tons and above per piece.
- 9. Cement of all types and brands.
- 10. Stones excluding quartz, magnesite, Ore Chromite, dolomite and Limestone and blocks of kota stone weighing 1 gtl and above per
- 11. MS For , MS rounds and MS For of modified make.
- 12. Plywood, Sunmica sheets.
- 13. All kinds of pulses, nuts including grams.
- 14. G.P. Sheets, G.C.sheets.
- 15. Glazed crockery and tiles.
- 16. Dry milk powder.
- 16. Dry milk powder.17. CKD for bicycles and Tricycles18. Molasses.
- 19. Oil cakes, Wheat, Maize and Rice bran except when imported for manufacture of Poultry feed by the units.
- 20. All kinds of oils (edible and non-edible) excluding oil seeds.
- 21. LPG.
- 22. MS Sheets.
- 22. MS Sheets.23. B.P. sheets, CR/HR coils and sheets.24. Untwisted ribbed bars for manufacture of twisted ribbed bars.
- 25. Coal (steam and slack)

Annexure 'B' of Notification SRO 22 Dated 31.01.2004

- 1. Arms, their accessories and ammunition.
- 2. Rectified spirit and methylated spirit.
- 3. Oleo-resin.
- Twisted ribbed bars manufactured out of untwisted ribbed bars.

Special Secretary to Government. Finance Department