

**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 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 Toll chargeable 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. 1st of February, 2004.

By order of the Government of Jammu & Kashmir.

Sd/-

**(VijayBakaya)**

Financial Commissioner,  
Finance Department.