

**GOVERNMENT OF JAMMU AND KASHMIR  
GENERAL ADMINISTRATION DEPARTMENT  
CIVIL SECRETARIAT, J&K, SRINAGAR**

**Subject: Reduction in GST slabs under Next Generation GST reforms 2.0.**


**Government Order No. 1297-JK(GAD) of 2025  
Dated:03.10.2025**

Sanction is hereby accorded to the adoption of SoPs and nomination of officers for implementation of Next Generation GST reforms 2.0 in respect of following Line Departments:

**I. DEPARTMENT OF STATE TAXES**


**Objective:**

The GST reforms that have come into force from 22<sup>nd</sup> September, 2025 has resulted in the rate reduction of numerous daily use and common man commodities ranging from daily food staples, stationery, health and life Insurance to life saving medicines etc. In order to ensure implementation of the reforms and the transfer of benefits to the consumers, the Department has laid down the following SOPs:

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- **Sensitizing Departmental Field functionaries/ Enforcement Wings:** In order to ensure the smooth, accurate and compliant implementation of GST reform and transfer of the benefit of the reform to the consumers, the Department of State Taxes shall sensitize its field machinery comprising of Enforcement Wings and Circle Officers in all the districts to keep a constant vigil on the market.
  - **Circulation of notifications:** All the necessary notifications issued in this context for smooth implementation of GST reforms shall be circulated among the stakeholders through various business/industrial associations.
  - **Awareness Drive:** Department shall conduct awareness drives through print and electronic media by issuance of advertisements and programmes on TV and radio. The objective is to ensure wider publicity of the revised GST rates and ensure that the consumers are sensitized on the issue.
  - **HSN/SAC Mapping:** In order to strengthen inspection on field the department shall ensure that the taxpayer shall remap HSN

Codes according to the new schedules and ensure proper invoicing, billing and return filings reflecting revised GST rates and exemptions starting from 22<sup>nd</sup> September, 2025.

- **Market study:** The department shall compile HSN-wise list of major/common use commodities where GST rates have been lowered. It shall also prepare a list of top market leaders in these sectors and share both the compiled lists with the Department of Food, Civil Supplies & Consumer Affairs/Legal Metrology Department for effective monitoring of rate change and passing of benefit to the customers due to reduced tax rates.
- **Conduct of Enforcement drive:** The Department shall nominate 10 Officers (5 each from Jammu and Kashmir divisions) who shall participate in the drive for enforcement of revised GST rates. Also details of circle officers in the different districts along with their telephone numbers shall be shared with Deputy Commissioners for participating Joint Enforcement Teams in conducting market survey drives.
- **Sample checking:** The department shall test sample invoices to confirm correct tax computation to ensure the benefits of tax slab reduction is passed on to the customers.
- **Transition Handling:** The department shall sensitize the taxpayer for transition handling of invoices as under:
  - For Invoices raised before effective date-old rate applies.
  - For invoices raised on / after effective date new rate applies.
  - Issue credit/debit notes if goods are returned/cancelled post-change.
  - Maintain reconciliation records for transition period.




**Activating GST Suvidha Kendras:** The department has GST Suvidha Kendras located in each District. The Suvidha Kendras shall provide all necessary assistance to the taxpayers facing any issue in the smooth implementation of the revised rates. The department shall give wide publicity to the helpline numbers of GST Suvidha Kendras for public to register their complaints/grievances. The complaints shall be shared with the Enforcement wings of the Department in the absence of penal provisions under GST ACT, 2017.



## II. Legal Metrology Department

### Objective

To ensure strict enforcement of the provisions of the Legal Metrology (Packaged Commodities) Rules, 2011 in the context of revised GST rates notified by the Central Government and to safeguard consumers against unfair trade practices such as overcharging, misleading pricing or failure to update labeling requirements, the Legal Metrology Department has laid down the following SOPs:-

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1. The companies whether manufacturers/packers/importers of pre-packaged commodities have to mandatorily revise the MRP on their products as per the revised rates applicable w.e.f. 22.09.2025. The revised MRP is to be given by way of sticker on the label of the product or by stamping without concealing or hiding the original MRP. Legal Metrology Officers shall invoke section 18 read with section 36, section 49 of the Legal Metrology Act, 2009 read with Rule 32A. The penalty of Rs 25,000/- has been prescribed for the non-compliance by the company in case of interstate trade and commerce. The quantum of penalty is to be multiplied by the number of directors/partners if the company is operating without nomination under section 49 of the Legal Metrology Act, 2009.
  2. The enforcement officers shall also check the billing of the companies to ascertain whether the revised rates have been applied w.e.f. 22.09.2025, failing which the case shall be booked against the offending company under Rule 18(2) i.e. overcharging on MRP read with Rule 32 of LM (PC) Rules, 2011. The violation shall be curbed by slapping a penalty of Rs 5,000/-. The quantum of penalty shall be multiplied by the number of directors/partners in case nomination has not been made under section 49 of the Legal Metrology Act, 2009.
  3. The companies shall issue circulars to wholesale dealers/retailers etc. about revised prices with copy to Director, Legal Metrology Department, Government of India/Controller Legal Metrology J&K to ensure price compliance at the retailer level. Non issuance of notice by the companies shall be violation of Rule 18(3) punishable under Rule 32 of LM (PC) Rules, 2011. A penalty of Rs 5,000/- shall be imposed for the lapse.
  4. Since the revised prices are lower than the price marked on the packages as per the GST revision, the retail dealer or other person

shall not charge any price in excess of the revised price irrespective of the month in which the commodity was pre-packed. This also violates Rule 18(3) read with Rule 32 of LM (PC) Rules, 2011. The Legal Metrology Officers shall initiate the legal action against the commercial establishment for the non compliance under Rule 18(3) read with Rule 32 of LM (PC) Rules, 2011. A penalty of Rs 5,000/- is to be slapped on the erring establishment for violation of aforesaid Rules.

5. The enforcement officers shall check the premises of the manufacturers/packers/importers operating in J&K to ascertain whether the unsold stocks of packaged commodities meant for different wholesale/retail dealers carry the revised MRP on the label in order to pass the benefit of revised GST to the consumers. The non-compliance shall be booked under Rule 18(3) read with Rule 32 of LM (PC) Rules, 2011.

### III. Department of Health & Medical Education

#### Objective

To establish a clear framework for monitoring, enforcing and facilitating the transfer of benefits arising out of GST 2.0 reforms to the ultimate consumers, thereby ensuring fair pricing and consumer welfare, the Health & Medical Education has laid down the following SOPs:-

- Holding of interactive sessions with stakeholders.
- Mass Media & Communication Activities for wider publicity GST Reforms.
- Robust Addressal/Redressal of Grievances received through social media, Helpline numbers (0191-2538527)/(104) & Emailaddress:jandk.pmr@jk.gov.in.controllerdrugsfoodjk@gmail.com.
- Enhanced vigil through surprise/random supervisory checks by the enforcement staff.
- Monitoring of Prescriptions and dispensing activities in pharmacies surrounding Primary Health care Centres, Secondary / Tertiary healthcare institutions.
- Drug Control Officer of local areas shall be responsible to conduct inquiries into any complaint received by the department and shall submit a report thereof to the next higher officer as soon as possible preferably within 24 hours.



- The Officer in charge (Assistant Drug Controller posted at District Level who are also notified under the provisions of Drugs Price Control Order, 2013 by the Administrative Department, the Health & Medical Education, J&K vide S.O No: 402 dated 20/12/2016) shall examine/scrutinize the reports of Drug Control Officers and suggest appropriate measures for initiating administrative/legal action against the violators to the Divisional head (Deputy Drug Controller).
- The price/overcharging violations shall be dealt strictly as per the enabling provisions laid down under the relevant provisions of Essential Commodities Act (Drugs Price Control Order, 2013). Matter shall be referred to the competent authority for initiating necessary action.
- Strict Action as contemplated under rule 66 of Drugs & Cosmetics Act, 1940 & rules there under shall be initiated against the firms found overcharging w.r.t revised GST regime which may warrant to suspension of the licenses of the firm found violating the norms. Rule 66 of Drugs & Cosmetics Rules, 1945 is reproduced as under:

***"The licensing authority may, after giving the licensee an opportunity to show cause why such an order should not be passed by an order in writing stating the reasons therefore, suspend a license issued under this Part for such period as he thinks fit, either wholly or in respect of some of the substances to which it relates, if in his opinion, the licensee has failed to comply with any of the conditions of the license or with any provisions of the Act or rules thereunder".***


- Accordingly, Licenses of Retail Pharmacy shall be suspended by Assistant Drug Controllers of respective District(s) & in case of Wholesale firm, action shall be initiated by Deputy Drug Controller.
- The Price Monitoring Resource Unit responsible for Monitoring the notified prices of medicines, detection of violation of the provisions of DPCO (revised from time to time), pricing compliance and ensuring availability of medicines & Market-based data collection, compilation, analyzing in respect of scheduled/non-scheduled formulations shall also undertake

market surveys to ensure that the prices being charged are as per the new GST regime. Moreover, complaints received & violations reported (if any) shall also be informed to Price Monitoring & Resource Unit, J&K for compilation, so that the same may be referred to the National Pharmaceutical Pricing Authority (Ministry of Pharmaceuticals), Ministry of Chemicals & Fertilizers, Government of India.

- The licensing authority as an abundant precaution and to set a deterrence shall take administrative action against the pharmacies after following the procedure as laid down under Drugs and Cosmetics, 1940 and rules there-under.
- The Department shall maintain a reckoner of the reported incidences and resort to follow up checks in the market to ensure that violations of such nature are not repeated.
- All the instances of violations detected shall be given wide publicity through print/electronic media for effective and prudent monitoring of revised GST Regime.

#### **IV. Department of Industries & Commerce**

##### **Objective:**



To establish a clear framework for monitoring, enforcing, and facilitating the transfer of benefits arising out of GST 2.0 reforms to the ultimate consumers, thereby ensuring fair pricing and consumer welfare, the Industries & Commerce Department has laid down the following SOPs:-

##### **Scope:**

This SOP shall be applicable to:

- i) All registered industrial units and service providers with the Department of Industries and Commerce.
- ii) All sectors where GST 2.0 reforms lead to reduction in effective tax incidence or enhancement of input tax credits.
- iii) All stakeholders interacting with the Department of Industries & Commerce in relation to GST-linked consumer benefit monitoring.

##### **Procedures/SOP**

- i. Issue an Advisory Circular to all industry associations detailing the tax rate changes and explicitly mandating the commensurate



- reduction in base prices/MRP, in line with the anti-profiteering spirit of the law.
- ii. Conduct focused webinars and workshops for major industry and trade bodies to clarify the operational aspects of the rate changes, especially for businesses with Input Tax Credit (ITC) implications.
  - iii. Launch awareness campaigns via print, digital, and social media on expected consumer benefits.
  - iv. Establish a consumer complaint portal/helpline within each DIC.
  - v. Coordinate with Department of Food, Civil Supplies and Consumer Affairs/ Legal Metrology Department (LMD)/ State Taxes Department (STD) for grievance redressal.
  - vi. Awareness regarding exemplary punishments to the defaulters.

### **Ensuring Benefits of GST 2.0 Reforms Reach End Consumers**

#### **Step 1: Policy Communication**

(Action: Advisory Circular to Industrial Associations)

(Responsible: I&C Dept + State Taxes)



#### **Step 2: Awareness & Capacity Building**

(Webinars, brochures, radio jingles, social media)

(Responsible: I&C Dept + Information Dept)



#### **Step 3: Monitoring & Documentation**

(Collect invoices, voluntary self-declarations)

(Responsible: DICs under I&C)



#### **Step 4: Consumer Feedback Mechanism**

(Feedback boxes, helpline, WhatsApp chatbot)

(Responsible: DICs + State Taxes + Legal Metrology)



#### **Step 5: Enforcement & Inter-Departmental Coordination**

(Inspections, anti-profiteering compliance)

(Responsible: Joint Enforcement Teams)



#### **Step 6: Public Awareness Drives**

(On-ground campaigns, banners)

(Responsible: Info Dept + I&C + State Taxes + Metrology Department)

**Step 7: Review & Reporting**

(Fortnightly DIC reports, quarterly review by Director I&C)

(Responsible: Director I&C).

Further, the following Officers of Line Departments are hereby nominated as Enforcement Officers under Next Generation GST reforms 2.0:

**I. State Taxes Department:****Jammu Division:**

S. No.	Name of the Officer	Designation	Contact Details	District
1	Mr. Mohd. Yousif	State Taxes Officer	9419170184	Jammu
2	Ms. Monica Thappa	State Taxes Officer	9419249795	Jammu
3	Mr. Kaka Ram	State Taxes Officer	9419734218	Samba
4	Mr. Sunil Dutt	State Taxes Officer	9419753673	Samba
5	Mr. Sandeep Gupta	State Taxes Officer	9419162568	Kathua
6	Ms. Anjali Sharma	State Taxes Officer	9419264875	Kathua
7	Mr. Ravi Verma	State Taxes Officer	9419158505	Udhampur
8	Mr. Mohd. Naseem	State Taxes Officer	7298475014	Reasi
9	Mr. Maneet	State Taxes Officer	9419104043	Doda
10	Mr. Aju Kundal	State Taxes Officer	7889853984	Kishtwar
11	Mr. Sanjeev Kumar Gupta	State Taxes Officer	7006240491	Ramban
12	Mr. Parvaiz Ahmed	State Taxes Officer	9149946744	Rajouri
13	Ms. Qurat Ul Ain Batool	State Taxes Officer	7889636925	Poonch

**Kashmir Division:**

S. No.	Name of the Officer	Designation	Contact Details	District
1	Mr. Aijaz Ahmed Lone	State Taxes Officer	9858428560	Srinagar
2	Mr. Mohd. Sarfaraz Khan	State Taxes Officer	7889925187	Srinagar



3	Mr. Abdul Rehman Kumar	State Taxes Officer	7006123803	Ananthenag
4	Mr. Sajad Ahmad Sofi	State Taxes Officer	7006409689	Bandipora
5	Mr. Majeed Ul Islam Bhat	State Taxes Officer	9419007043/ 7006312566	Baramulla
6	Mr. Parvaiz Ahmad Shah	State Taxes Officer	7006091632	Budgam
7	Mr. Abdul Shakoor Malik	State Taxes Officer	9419097652	Ganderbal
8	Mr. Amir Ul Haq Nath	State Taxes Officer	9797824207	Kulgam
9	Mr. Mehraj ud din Wani	State Taxes Officer	9906622228	Kupwara
10	Mr. Zamir Ahmad Wani	State Taxes Officer	7006706490	Pulwama
11	Mr. Adil Yousuf Wani	State Taxes Officer	7006574069	Shopian

## II. Legal Metrology Department

JAMMU DIVISION		
S.No.	Name of the District	Name of the officer with Designation
1	Jammu	1. Mr. Manoj Prabhakar (Deputy Controller). 2. Mr. Vikram (Inspector Jammu Lower). 3. Mr. Pritam Chand (Inspector Jammu Upper). 4. Nipun Sharma (Inspector Akhnoor).
2	Samba	1. Mr. Mohsin Khateeb (Assistant Controller). 2. Mr. Narinder Makhnotra (Inspector)
3	Kathua	1. Mr. Jaideep Sambyal (Assistant Controller). 2. Mr. Sumit Bhardwaj (Inspector). 3. Mr. Rohit Gupta (Inspector)
4	Udhampur	1. Mr. Kapil Jamwal (Assistant Controller). 2. Rita Devi (Inspector).
5	Reasi	1. Mrs. Anita Sharma (Assistant Controller). 2. Manpreet Kaur (Inspector)
6	Doda	1. Mr. Ajay Verma (Assistant Controller). 2. Mr. Arun Kotwal (Inspector)
7	Ramban	1. Mr. Kuldeep Kumar (Assistant Controller). 2. Mr. Uttam Singh (Inspector)
8	Kishtwar	1. Mr. Ajay Verma (Assistant Controller). 2. Mr. Arun Kotwal (Inspector)
9	Rajouri	1. Mr. Pushkar Raj (Assistant Controller).

		2. Mr. Vicky Sharma (Inspector)
10	Poonch	1. Mr. Pushkar Raj (Assistant Controller). 2. Mr. Vicky Sharma (Inspector)
<b>Kashmir Division</b>		
1	Srinagar	1. Mr. M. Muzafar Wani (Assistant Controller Enforcement) in Channapora, Panthachowk, Parts of Srinagar North, Srinagar South, Srinagar Central, Jawahar Nagar, Hyderpora & Shalteng areas. 2. Mr. Nazir Ahmad (Assistant Controller Consumer Protection) in Eidgah, Khanyar, Noushera, Parts of Srinagar North. 3. Mr. Shah Gazi Suhaib (Inspector Circle-1). 4. Mr. M. Ashraf (Inspector Circle-2). 5. Mr. Mudasir Farooq (Inspector Circle-3)
2	Ganderbal	1. Mr. Sunil Hitashi (Assistant Controller). 2. Mr. Peer Nisar (Inspector).
3	Budgam	1. Mr. Ishtiaq Nazki (Assistant Controller). 2. Mr. Nazir Ahmad (Inspector).
4	Pulwama	1. Mr. Muzafar Wani (Assistant Controller). 2. Mr. Shabir Ahmad (Inspector)
5	Anantnag	1. Mr. M. Muzafar Wani (Assistant Controller). 2. Mr. Suhail Ahmad (Inspector)
6	Kulgam	1. Mr. Shabir Ahmad (Assistant Controller). 2. Mr. Shaikh Zuhaib (Inspector)
7	Shopian	1. Mr. Nazir Ahmad (Assistant Controller). 2. Mr. Junaid Ahmad (Inspector)
8	Baramulla	1. Mr. Mudasir Rashid (Assistant Controller). 2. Mr. Irfan Munawar (Inspector)
9	Bandipora	1. Mr. Shaikh Tariq (Assistant Controller). 2. Mr. Peer Nisar (Inspector)
10	Kupwara	1. Mr. Mudasir Rashid (Assistant Controller). 2. Mr. Tanveer Ahmad (Inspector)

### III. Health & Medical Education Department

<b>Assistant Controller Drugs / Licensing Authorities of Drug &amp; Food Control Organization J&amp;K</b>						
S. No	Name of the officer	Designation	Place of Posting	Cell No.	Email ID	LA (Retail/ Wholesale )
1.	Mr. Nazir Ahmad Dar	Assistant Controller Drugs	Budgam	7298904012	ahmadnazir1225@gmail.com	Retail Budgam
2.	Mr. Rajesh Angurana	Dy. Controller Drugs	Kathua & SDC & MDTL	9419150046	rajeshdfco@gmail.com	Retail Kathua & Samba
3.	Mr. Sanjeev Kumar	Assistant Controller	Udhampur / Ramban	9419182864	guptaksanjeev@gmail.com	Retail Udhampur / Ramban



		Drugs				
4.	Mr.Arvind Sharma	Assistant Controller Drugs	Jammu	9419192014	aaarvind@live.com	Retail Jammu
5.	Ms.Reema Ghizala	Assistant Controller Drugs	Srinagar	9149438887	reemageelani11@gmail.com	Retail Srinagar
6.	Ms.Archana Mujoo	Assistant Controller Drugs	ADC (HQ) Jammu Division	9419694668	adcjammuhq@gmail.com	Retail Reasi & Rajouri & Poonch
7.	Ms. Humaira Yousf	Assistant Controller Drugs	ACD Pulwama / Shopian	9906655786	adrugscpulshopian@gmail.com	Retail Pulwama / Shopian
8.	Mr.Pankaj Malhotra	Assistant Controller Drugs	ACD Doda / Kishtwar & ICL C Jammu	7006371986	pankajim@gmail.com	Retail Doda / Kishtwar
9.	Ms.Rumeesa Mohamad	Assistant Controller Drugs	ACD Anantnag / Kulgam	7006755233	rumessamohamad@gmail.com	Retail Anantnag / Kulgam
10.	Dr.Shibeer Ahmad Bhat	Assistant Controller Drugs	ADC (HQ) Kashmir Division	7298022707	shibeerbhat@gmail.com	shibeerbhat@gmail.com
11.	Dr.Zaffer Ahmad	Assistant Controller Drugs	ACD Baramulla / Kupwara	7298009092	muzizaffer@gmail.com / adcbaramullakupwara@gmail.com	Retail Baramulla / Kupwara

#### IV. Industries & Commerce Department

##### Jammu Division

S. No.	Name of the District	Designation
1	Jammu	General Manager, DIC or Officer nominated by Deputy Commissioner
2	Samba	General Manager, DIC or Officer nominated by Deputy Commissioner
3	Kathua	General Manager, DIC or Officer nominated by Deputy Commissioner
4	Udhampur	General Manager, DIC or Officer nominated by Deputy Commissioner
5	Reasi	General Manager, DIC or Officer nominated by Deputy Commissioner
6	Doda	General Manager, DIC or Officer nominated by Deputy Commissioner
7	Ramban	General Manager, DIC or Officer nominated by Deputy Commissioner
8	Kishtwar	General Manager, DIC or Officer nominated by Deputy Commissioner
9	Rajouri	General Manager, DIC or Officer nominated by Deputy Commissioner
10	Poonch	General Manager, DIC or Officer nominated by Deputy Commissioner

<b>Kashmir Division</b>		
1	Srinagar	General Manager, DIC or Officer nominated by Deputy Commissioner
2	Ganderbal	General Manager, DIC or Officer nominated by Deputy Commissioner
3	Budgam	General Manager, DIC or Officer nominated by Deputy Commissioner
4	Pulwama	General Manager, DIC or Officer nominated by Deputy Commissioner
5	Anantnag	General Manager, DIC or Officer nominated by Deputy Commissioner
6	Kulgam	General Manager, DIC or Officer nominated by Deputy Commissioner
7	Shopian	General Manager, DIC or Officer nominated by Deputy Commissioner
8	Baramulla	General Manager, DIC or Officer nominated by Deputy Commissioner
9	Bandipora	General Manager, DIC or Officer nominated by Deputy Commissioner
10	Kupwara	General Manager, DIC or Officer nominated by Deputy Commissioner

### **Constitution of District Level Enforcement Teams:**

The Deputy Commissioners at District Level shall constitute Enforcement Teams at the District Levels in reference with terms of SoPs, from the officers nominated by Line Departments or any other officer(s) to be nominated by the Deputy Commissioners for the purpose.

It shall be mandatory on part of the Officer heading these Enforcement Teams to furnish daily reporting as per the prescribed format (**Annexure "A"**) along with Geo tagged photographs.

### **Compiling up of reports at Division Level:**

The daily report so generated at District Levels shall be submitted to Divisional Level monitoring teams comprising of:

#### **Jammu Division:**

1. Additional Commissioner Sales Taxes Adm and Enforcement, Jammu.
2. Joint Controller, Legal Metrology Department, Jammu.

#### **Kashmir Division:**

1. Additional Commissioner Sales Taxes Adm and Enforcement, Kashmir.
2. Joint Controller, Legal Metrology Department, Kashmir.



The Divisional Level Monitoring team(s) shall consolidate and compile the data and submit the same to State Level Monitoring team on daily basis.

### **State Level Monitoring Team:**

The consolidated report of the Division shall be shared with State Level Monitoring Team on weekly basis, which shall comprise of:

1. Controller, Legal Metrology Department, J&K.
2. Additional Commissioner Tax Planning & Advance Ruling, J&K.

The final report at State Level shall be shared with the Finance Department through Department of Food, Civil Supplies and Consumer Affairs on weekly basis for appraisal.

The Department of Food, Civil Supplies & Consumer Affairs may issue advice/corrective measures and issue necessary instructions as and when required to improve the efficiency and successful implementation of Reforms.

As Next-Generation GST Reforms are a celebratory step—a "Festival Bonanza"—that marks a definitive commitment to consumer welfare and ease of doing business, the strategy is built on a foundation of prompt enforcement, transparent pricing, and extensive awareness to ensure that the intended benefits of the tax reduction are visibly and immediately realized by every consumer in the Union territory. As such, any lapse on part of Enforcement Teams/Line Departments, detrimental to the Reforms, shall be viewed seriously.



**By Order of the Government of Jammu and Kashmir.**

**Sd/-  
(M Raju) IAS**

Commissioner/Secretary to the Government  
Dated:03.10.2025

No. GAD-ADM0IV/94/2025-09-GAD  
Copy to the:

1. All Financial Commissioners (Additional Chief Secretaries).
2. Additional Chief Secretary to the Hon'ble Chief Minister, J&K.
3. Director General of Police, J&K.
4. All Principal Secretaries to the Government.
5. Principal Secretary to the Hon'ble Lieutenant Governor, J&K.
6. Joint Secretary (J&K) Ministry of Home Affairs, Government of India, New Delhi.
7. All Commissioner/Secretaries to the Government.
8. Divisional Commissioner, Kashmir /Jammu.
9. All Deputy Commissioners.
10. Director Information, J&K.
11. Director, Archives, Archaeology and Museums, J&K.
12. OSD/Private Secretary to the Hon'ble Chief Minister, J&K.

13. Private Secretary to the Chief Secretary, J&K.
14. Private Secretary to Commissioner/Secretary to the Government, GAD.
15. Private Secretary to Advisor to the Hon'ble Chief Minister.
16. Government Order/Stock file/Website, GAD. ***"Hindi and Urdu version shall follow".***

  
03.10.2025  
(Rohit Sharma) JKAS  
Additional Secretary to the Government



**Annexure A to Government Order No.1297-JK(GAD) of 2025  
Dated:03.10.2025**

**INSPECTION FORMAT  
(Annexure C)**

Name of Officer.....

Name of Department.....

Area/District.....

Name of the  
Industry/Firm.....

Date:-.....

S. No.	Compliance Area	GST Compliance Check	Legal Metrology Compliance Check	Description	Applicable Law/Rule/Notification	Officer Remarks	Benefit Passed (Yes/No/Partial)
1	<b>Pricing &amp; Invoicing</b>	Verify sales invoices/POS charge reduced GST rates and lower tax amounts.	Check that product labels/MRPs are updated: new sticker or stamp shows the revised MRP (original MRP must remain visible) (voluntarily)	Confirm final consumer price is lowered by the tax cut amount; ensure updated MRP on packages or price tags reflects the reduced tax-inclusive price.	CGST/SGST Act Sec.15 & 31 (value/invoice rules); LMPC Rules 2011 R.18 (MRP declaration); Consumer Prot. Act, 2019 Sec.18-20 (prohibiting unfair trade practices)		
2	<b>Trade Communication</b>	Check for dealer/retailer circulars or customer notices announcing new lower prices (optional).	Confirm revised price lists were sent to wholesale/retail dealers and endorsed to Legal Metrology (Central & State) authorities, per advisory.	Verify documented price-revision communication to trade (e.g. circulars, emails); retailers may display notices of GST price cuts.	LMPC Rules 2011 R.18(3) (newspaper notice for price changes waived; circulars to dealers now required); Consumer Prot. Act, 2019 Sec.18-20.		

3	<b>Inventory &amp; Packaging</b>	Review stock registers for inventory held at old rates; ensure unsold pre-cut stock is sold at reduced price or returned.	Ensure use of existing packaging (printed before GST change) is within the extended deadline (Mar 31, 2026) and that MRP on unsold stock is corrected by stamp/sticker. (voluntarily)	Confirm unsold/pre-GST stock is clearly identified and marked with revised MRP, and depleted by the cutoff; record-keeping of old/new inventory.	LMPC Rules 2011 R.33 (extended use of old packaging with MRP correction); R.18 (MRP requirement).		
4	<b>Invoicing &amp; Tax Returns</b>	Examine sales/purchase invoices and GSTR filings to confirm lower GST rates applied; check credit/debit notes for any price adjustments.		Ensure GSTR-1/GSTR-3B filings show reduced tax liabilities; verify any adjustments via credit notes align with revised pricing.	CGST/SGST Act Sec.31 (tax invoice); Sec.34 (credit note).		
5	<b>Product Classification</b>	Verify correct HSN/SAC codes and tax rates are applied to prevent misclassification that could negate the benefit.	Check that the declared common (generic) name on the package label matches the actual product classification.	Ensure all goods/services are classified consistently; confirm that bundled or multi-component supplies are taxed correctly under new rates.	CGST/SGST Schedule of Rates (adjusted per 56th Council changes); LMPC R.18 (common name requirement).		
6	<b>Records &amp; Documentation</b>	Review internal pricing analyses, cost sheets and past sales data to substantiate	Ensure records of all revised price lists, labelling changes (stickers/prints	Verify detailed documentation (costing reports, correspondence, revised MRP	Consumer Prot. Act, 2019 Sec.18-20 (unfair trade practices); GST & LMPC record-		



		price reductions.	) and communication s are maintained.	proofs) exists to demonstrate compliance.	keeping rules.		
7	<b>Market Inspection</b>	Conduct spot-checks of retail outlets: confirm POS prices reflect reduced GST-inclusive prices.	At retail sites, inspect product packages and shelf labels to ensure MRPs reflect revised taxes (no outdated labeling use).	Compare observed retail prices with statutory reduced prices; document any consumer complaints or price discrepancies.	Consumer Prot. Act, 2019 Sec.18; LMPC enforcement provisions.		

Additional remarks, if any

Signature: