

Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu/ Srinagar

Notification

Jammu, the 10th of April, 2026

S.O. 105 .-In exercise of the powers conferred by Section 3 and 3A of the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act Samvat, 2005 and in partial modification to notification S.O. 76 of 2025 dated 27th of March, 2025, the Government hereby direct that tax and cess on sale of diesel oil shall be levied at the rate as shown below:-

| S.No. | Name of the Commodity | Rate of tax | Cess |
|-------|-----------------------|-----------------------------|------------------|
| 1. | Diesel Oil | 16% minus Rs. 2.50/litre | Rs. 1.00 / litre |

This notification shall come into force w.e.f. 11th day of April, 2026.

By Order of the Government of Union Territory of Jammu and Kashmir.

Sd/-


(Shailendra Kumar)IAS
Financial Commissioner (ACS),
Finance Department.

No. FD-ST/36/2025(7631023)

Dated: 10 . 04 . 2026

Copy to the:

1. All Financial Commissioners (Additional Chief Secretaries).
2. Principal Secretary to Hon'ble Lieutenant Governor, UT of J&K.
3. Principal Secretary to Hon'ble Chief Minister, UT of J&K.
4. Director General of Police, J&K.
5. All Principal Secretaries to the Government.
6. All Commissioner/Secretaries to the Government.
7. Joint Secretary (Jammu, Kashmir & Ladakh), Ministry of Home Affairs, Gol.
8. Principal Resident Commissioner, J&K Government , New Delhi.
9. Divisional Commissioner, Jammu/Kashmir.
10. Commissioner, State Taxes, J&K.
11. Excise Commissioner, J&K.
12. All Deputy Commissioners, UT of J&K.
13. All Additional/Deputy Commissioners, State Taxes Department.
14. Private Secretary to Chief Secretary, UT of J&K.
15. Private Secretary to the Financial Commissioner (Additional Chief Secretary), Finance Department.
16. I/C Website, Finance Department/ State Taxes Department.


(Mohammad Amin) JKAS
Deputy Secretary to the Government,
Finance Department