

**ANNEXURE-I****Negative List:****The following industries will not be eligible for benefits under New Central Sector Scheme for Industrial Development of Jammu & Kashmir :**

- (i) All goods falling under Chapter 24 of the Central GST Tariff Act, 2017 which pertains to tobacco and manufactured tobacco substitutes.
- (ii) Pan Masala as covered under Chapter 24 of the Central GST Tariff Act, 2017.
- (iii) Plastic carry bags of less than 20 micron as specified by Ministry of Environment and Forests Notification No. S.O. 705(E) dated 02.09.1999 and S.O. 698(E) dated 17.6.2003 and any subsequent amendments.
- (iv) Goods falling under Chapter 27 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) produced by Petroleum or Gas refineries.
- (v) Plantation, Refineries and Power generating Units above 10 MW.
- (vi) Coke (including Calcined Petroleum Coke), Fly Ash.
- (vii) Units not complying with environment standards or not having applicable Environmental Clearance from M/o Environment & Forests and Climate Change or State Environmental Impact Assessments Authority (SEIAA) or not having requisite consent to establish and operate from the concerned Central Pollution Control Board/State Pollution Control Board also will not be eligible for incentive under the scheme.
- (viii) Low value addition activities in goods such as preservation during storage, cleaning, operations, packing, repacking or re-labelling, sorting, alteration of retail sale price etc. take place excluding high value packaging and processing.
- (ix) Gold and gold dore.
- (x) Molasses
- (xi) Marble, Travertine & Granite.
- (xii) Revolvers and pistols.
- (xiii) Any other industry/activity placed in negative list through a separate notification as and when considered necessary by the Government. It will be effective from the date of such notification.

**Annexure-II****The following services, details of which will be given in guidelines, will be eligible for benefits under New Central Sector Scheme for Industrial Development of Jammu & Kashmir:**

<b>Service Sector Positive List</b>	
1	Tourism & Hospitality Services (including health & wellness tourism)
2	Services promoting Film Tourism (including film cities, studios)
3	Ropeways, Entertainment Parks and Rides
4	Heritage Property Restoration Services

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5	Healthcare Services
6	IT & ITeS Services
7	Maintenance and Repair Services
8	Freight Terminals, Logistics Parks & Warehousing (including Cold Store Services)
9	Testing, R&D, Analysis & Certification services
10	Educational & Skill Development Services