



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu

**Notification**  
**Jammu, the 28<sup>th</sup> of February, 2019**

SRO 145 .- In exercise of the powers conferred by sub-section (1) of section 10 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the State Government, on the recommendations of the Council, hereby make the following further amendments in the notification SRO-279 dated 08.07.2017; namely:-

for the portion beginning with the words "an amount calculated at the rate of" and ending with the words "half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers", the words and figures, "an amount of tax calculated at the rate specified in rule 7 of the Jammu and Kashmir Goods and Services Tax Rules, 2017:" shall be substituted.

This notification shall come into force w.e.f.1<sup>st</sup> of February, 2019.

By Order of the Government of Jammu & Kashmir.

Sd/-

**(Navin K. Choudhary), IAS**  
Principal Secretary to the Government

No: ET/Estt/GST/119/noti-III

Dated 28.02.2019

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to Principal Secretary to Government, Finance Department.
20. Government Order file/Stock file/Incharge website.

**(Dr. Aadil Fareed)**

Deputy Secretary to the Government