



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

**Notification**  
**Srinagar, the 18<sup>th</sup> September, 2017**

**SRO 385.-** In exercise of the powers conferred by sub-section (1) of section 51 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No.V of 2017**), the Jammu and Kashmir Government on the recommendation of the Goods and Service Tax Council, mandates the following authorities, societies and Public Sector Undertakings to deduct tax as per the provisions of the said section; namely:-

- (a) an authority or a board or any other body, -  
(i) set up by an Act of Parliament or a State Legislature; or  
(ii) established by any Government,  
with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Jammu and Kashmir Societies Registration Act, 1998 (1941 AD) (Act No: VI of 1998);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

This notification shall come into force w.e.f. 18<sup>th</sup> September 2017.

By orders of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS  
Principal Secretary to Government,  
Finance Department.

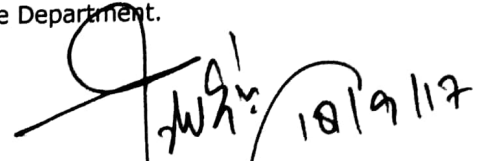
No. ET/Estt/GST-119/2017

Dated:-18-09-2017

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. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar

10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Commissioner/Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.

  
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18/9/17

**(Dr. Aadil Fareed)**  
**Under Secretary to the Government**