

Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Srinagar

Notification Srinagar, the 13th October, 2017

SRO 433.- In exercise of the powers conferred by sub-section (1) of section 6 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) (hereafter in this notification referred to as the "SGST Act"), on the recommendations of the Council, the Government hereby specifies that the officers appointed under Jammu and Kashmir Goods and Services Tax Act, 2017 who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Acts (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Acts, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the SGST Act read with the rules made thereunder except rule 96 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

By order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS

Principal Secretary to Government, Finance Department.

Dated:- 13.10.2017

No. ET/Estt/GST-119/2017

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.

(Dr. Aadil Fareed)

Under Secretary to the Government