



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 15th November, 2017

SRO 468.-In exercise of the powers conferred by section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**) (hereafter in this notification referred to as the said Act) and in supercession of SRO notification No.SRO-430 dated the 13th October, 2017, except as respects things done or omitted to be done before such supercession, the State Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

By order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary) IAS

Principal Secretary to Government
Finance Department

No. ET/Estt/119/2017

Dated:-15-11-2017

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.
10. Commissioner, Commercial Taxes, J&K.
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 Principal Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.

(Dr. Aadil Fareed)

Under Secretary to the Government

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[Handwritten date: 15/11/17]