



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu

Notification
Jammu, the 15th November, 2017

SRO 469.-In exercise of the powers conferred by sub-section (2) of section 23 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), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

By order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary) IAS

Principal Secretary to Government
Finance Department

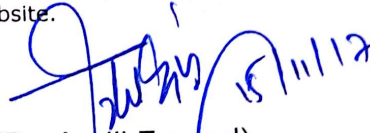
No. ET/Estt/119/2017

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