



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

**Notification**  
**Srinagar, the 13<sup>th</sup> October, 2017**

SRO-GST-18(Rate).-In exercise of the powers conferred by sub-section (1) of section 11 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the Jammu and Kashmir Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the SRO notification No. SRO-GST-12 dated 08.07.2017; namely:-

(iii) in the Table, -

(a) in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;

(b) after serial number 9A and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"9B	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

(c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"21A	Headin g 9965 or Headin g 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (g) any factory registered under or governed by	Nil	Nil";

		<p>the Factories Act, 1948(63 of 1948); or</p> <p>(h) any Society registered under the Jammu and Kashmir Societies Registration Act, 1998 (1941 AD ( Act No.VI of Svt. 1998) or under any other law for the time being in force in any part of India; or</p> <p>(i) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(j) any body corporate established, by or under any law for the time being in force; or</p> <p>(k) any partnership firm whether registered or not under any law including association of persons;</p> <p>(l) any casual taxable person registered under the Jammu and Kashmir Goods and Services Tax Act.</p>		
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(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Headin g 9954	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

(iv) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

(zf) "Governmental Authority" means 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 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality and Pancyayat in the State of Jammu and Kashmir.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,  
 (i) set up by an Act of Parliament or State Legislature; or  
 (ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

By order of the Government of Jammu and Kashmir.

Sd/-

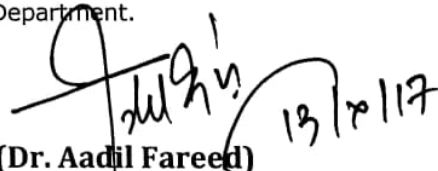
(Navin K. Choudhary), IAS  
Principal Secretary to Government,  
Finance Department.

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.

  
13/10/17

(Dr. Aadil Fareed)

Under Secretary to the Government