



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

**Notification**  
**Srinagar, the 8<sup>th</sup> July, 2017**

SRO -GST-15 .- In exercise of the powers conferred by sub-section (3) of section 54 of the Jammu and Kashmir Goods and Services Tax Act, 2017, the Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Jammu and Kashmir Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Jammu and Kashmir Goods and Services Tax Act.

The notification shall come into force at once.

**By order of the Government of Jammu and Kashmir.**

Sd/-  
**(Navin K. Choudhary), IAS**  
Commissioner/Secretary to Government,  
Finance Department.

No: ET/Estt/119/2017

Dated: 08 - 07 - 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. Private Secretary to Hon'ble Minister for Finance.
14. Private 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 and 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/Finance website.

(Dr. Aadil Fareed)  
Under Secretary to Government,  
Finance Department.

15/01/2017

1. Secretary, GST, Jammu, Kashmir
2. All District Commissioners
3. Principal Revenue Officer, J&K, Srinagar, Jammu, Baramulla
4. Principal Secretary, J&K, Jammu, Srinagar
5. All Principal Secretaries, Government
6. Principal Secretary, J&K, Jammu, Srinagar
7. All Commissioners, Secretaries, J&K, Jammu, Srinagar
8. District Collector, Jammu, Srinagar, Baramulla
9. Executive Commissioner, J&K, Jammu, Srinagar
10. Additional Commissioner, Commercial Taxes, J&K, Jammu, Srinagar
11. Additional Commissioner, Commercial Taxes, J&K, Jammu, Srinagar
12. Principal Secretary to Hon'ble Minister, J&K, Jammu, Srinagar
13. Principal Secretary to Hon'ble Minister, J&K, Jammu, Srinagar