

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, J&K.

NOTIFICATION
Jammu, the 12th of January, 2024

S.O . 48 .-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the 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 notification of the Government of Jammu and Kashmir, Finance Department SRO-GST11/2017, dated the 08th July, 2017, namely:-

In the said notification, -
(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs.1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ State tax at the rate of 6% (Rs.48). If ‘B’ charges ‘A’ State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs.20 (2.5% of Rs.800) and not Rs.48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, , the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges State tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs.1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs.800. ‘C’ charges ‘B’ State tax at the rate of 6% (Rs.48). If ‘B’ charges ‘A’ State tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs.20 (2.5% of Rs.800) and not Rs.48.”;

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words "totalisator or a license to", the words "licensing a" shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, -

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Government of Jammu and Kashmir.

Sd/-

(Santosh D Vaidya) IAS

Principal Secretary to the Government

Finance Department.

Dated: - 12 - 01 - 2024

No: FD-ST/34/2021(Part-I)

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners (Additional Chief Secretaries), J&K.
3. All Principal Secretaries to the Government, J&K
4. Principal Secretary to Hon'ble Lt. Governor, J&K.
5. All Commissioner/Secretaries to Government, J&K.
6. Joint Secretary, J&K, MHA, GoI, New Delhi.
7. Commissioner, State Taxes Department, J&K, Srinagar.
8. Excise Commissioner, J&K, Srinagar
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary to Government, Finance Department.
11. Incharge website, Finance Department.

(Trikansh Bhushan) JKAS

Under Secretary to Government

Finance Department