

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

**NOTIFICATION**

**Jammu/Kashmir 18<sup>th</sup> of March/2025- Tax (Rate)**

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**S. O- 64** - In exercise of the powers conferred by sub- section (3) of section 1 read with section 51 of the Jammu And Kashmir Goods and services Tax Act, 2017 (Act No. V of 2017), here after in this notification referred to as the said Act, the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Finance Department No. SRO- 433 Dated: 26-09- 2018 namely;

In the said notification,

i. after clause(c) and be for the first proviso, the following clause shall be inserted,-

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

ii. for the third proviso, the following proviso shall be substituted, namely-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses(a), (b),

iii. And (d) of sub-section(1) of Section 51 of the said Act, except the person referred to in clause of this notification.”

2. This notification shall deemed to have come into force with effect from the 10<sup>th</sup> day of October, 2024.

**Sd/-**

**(Santosh D Vaidya) IAS**


Principal Secretary to the Government

No:- FD-ST/34/2021-03- Part-1(241754)

Dated:- 18-03-2025

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 25/2024-Central Tax Dt.09.10.2024).
2. All Financial Commissioners (ACF) UT of J&K .
3. Principal Secretary to Hon'ble Lt. Governor.
4. Principal Secretary to Hon'ble Chief Minister.
5. All Principal secretaries/Commissioner/Secretaries to Government.
6. Joint Secretary, J&K, MHA, GOI, New Delhi.
7. Divisional Commissioner, Jammu/Kashmir.
8. Commissioner, State Taxes Department, J&K.
9. Commissioner, Excise Department, J&K,
10. Additional Commissioner, State Taxes (Administration & Enforcement) Jammu/Kashmir.

1. Private Secretary to the Principal Secretary to Government, Finance Department.
12. Incharge Website, Finance Department.

  
**(Mohammad Amin) JKAS**  
Deputy Secretary to the Government,  
Finance Department  
