

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

NOTIFICATION

Jammu/Kashmir 18th of March/2025- Tax (Rate)

S.O 68 -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend the notification of the Finance Department number, SRO-GST-12- Tax (Rate), dated the 8th of July, 2017, namely:—

1. (i) In the said notification, in the Table,-

A. After serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2) ,(3), (4) and (5) shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|------|------------------------------------|---|-----|------|
| "25A | Heading 9969 or Heading 9986 | Supply of services by way of providing metering equipment on rent, testing for meters/transformers / capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers. | Nil | Nil" |

B. after serial number 44 and the entries relating thereto, the following serial number and entries relating thereto in columns (2),(3), (4) and (5) shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------|--|-----|--|
| "44A | Heading 9981 | Research and development services against consideration received in the form of grants supplied by — a. a Government Entity; or b. a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 | Nil | Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and development service." |



C. After Serial Number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|------|--------------|--|-----|-----|
| "66A | Heading 9992 | Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. | Nil | Nil |

D. For serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) |
|-----|--|--|-----|------|
| "69 | Heading 9983 or Heading 9991 or Heading 9992 | <p>Any services provided by-</p> <p>a. the National Skill Development Corporation set up by the Government of India;</p> <p>b. the National Council for Vocational Education and Training;</p> <p>c. an Awarding Body recognized by the National Council for Vocational Education and Training;</p> <p>d. an Assessment Agency recognized by the National Council for Vocational Education and Training;</p> <p>e. a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,</p> <p>in relation to -</p> <p>i. the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or</p> <p>ii. a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>iii. any National Skill Qualification Framework aligned</p> | Nil | Nil" |

qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.

E. Against serial number 71, in column (3), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

(ii) In paragraph 2 of the said notification,

A. In item (h),-

a. In sub-item (i), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

b. In sub-item (ii), for the words "National Council for Vocational Training", the words "National Council for Vocational Education and Training" shall be substituted.

B. This notification shall be deemed to have come into force with effect from the 10th day of October, 2024.

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government

Dated:- 18-03-2025

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

Copy to the:-

1. Secretary, GST Council, New Delhi (In reference to CBIC notification no 08/2024-CTR Dt.08.10.2024).
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.
11. 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