Government of Jammu and Kashmir  
Finance Department  
Civil Secretariat, Jammu  

Notification  
Srinagar, the 11th December, 2020  

S.O 301 - In exercise of the powers conferred by section 1A of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No.V of 2017) read with S.O 3466(E) dated 5th of October, 2020 issued by Ministry of Home Affairs, Department of Jammu and Kashmir and Ladakh Affairs, the Government of Jammu and Kashmir hereby appoints the 1st day of January, 2020, as the date on which the provisions of section 10; second proviso to section 22; sub clause 6(A),(6B),(6C) and 6(D) of section 25; section 31A; subsection(1) of section 44; subsection (10) and (11) of section 49; sub-section (3) and (4) of section 52; section 53(A); section 168 and subsection 3A of section 171 of the said Act shall be deemed to have come into force.

Sd/-  
(Dr. Arun Kumar Mehta), IAS  
Financial Commissioner,  
Finance Department.  
Dated: 12-12-2020

No: ET/Estt/83/2020
Copy to the:-
1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
4. Principal Secretary to Hon'ble Lieutenant Governor.
5. Joint Secretary, J&K Affairs, MHA, Gol.
6. All Principal Secretaries to Government.
7. All Commissioner/Secretaries to Government.
10. Commissioner, State Taxes Department, J&K, Srinagar.

(Mohammad Amin)  
Under Secretary to the Government,  
Finance Department.