

Notification
Srinagar, the 7th Feb, 2022

SO 53 .- 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, and in supersession of notification SO 416, dated the 9th December, 2021, hereby makes the following amendments in the notification No. SRO - GST - 11, dated the 8th of July, 2017, namely:

In the said notification, in the TABLE, against serial number 3,-

1. in column (3), in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
2. in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
3. in column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.

2. This notification shall deem to have come into force with effect from the 1st day of January, 2022.

Sd/-
(Atal Dullo), IAS

Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

Dated: 07 - 02 - 2022

F.No:FD-ST/34/2021-03

Copy to the:-

Secretary, GST Council, New Delhi.

1. All Financial Commissioners.
2. Principal Resident Commissioner, J&K Government, New Delhi.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries to Government.
5. All Commissioner/Secretaries to Government.
6. Joint Secretary (J&K) Ministry of Home Affairs, Government of India, New Delhi
7. Divisional Commissioner, Jammu/Kashmir.
8. Secretary to Government, Law Department.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Excise Commissioner, J&K, Srinagar.
11. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
12. Pvt. Secretary to Financial Commissioner (Additional Chief Secretary), Finance.
13. Website J&K, Finance.


(Mohammad Amin)

Under Secretary to the Government
Finance Department.