

Notification

Srinagar, the 3rd of March, 2023

S.O/103. -In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No V of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely: —

1 Save as otherwise provided in these rules, they shall have deemed to come into force with effect from the 1st day of December, 2022.

2. a. rule 122 shall be omitted;
b. rules 124 and 125 shall be omitted;
c. in rule 127,-
(i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;
(ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted;
d. rule 134 shall be omitted;
e. rule 137 shall be omitted;
f. after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-

'(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;

By order of Government of Jammu & Kashmir

Sd/-

(Nitu Gupta), JKAS

Secretary,

Finance Department.

Dated: 03-03-2023

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

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Secretary to Hon'ble Lt. Governor.
4. All Principal Secretaries/ Commissioner/Secretaries to Government.
5. Joint Secretary, J&K, MHA, GoI, New Delhi.
6. Divisional Commissioner, Jammu/Kashmir.
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 Administrative Secretary, Finance Department.
11. Incharge website, Finance Department.

(Mohammad Amin)
Deputy Secretary to Government,
Finance Department.

03/3/2023