

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

Notification
Jammu/Srinagar, the 26th April, 2023

SO **221** .-In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 further amendments in the notification No. SRO-12 dated 8th of July 2017, namely:—

In paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely:-

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

This notification shall deem to have come into force with effect from the 01st March, 2023.

By order of Government of Jammu & Kashmir,


Sd/-
Nitu Gupta)JKAS
Secretary in the
Finance Department.

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

Dated: - 26 - 04 - 2023

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, Gol, 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.