



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Jammu.

Notification

Jammu, the 31st March, 2015

SRO 105.- In exercise of powers conferred by section 4 of the Jammu and Kashmir General Sales Tax Act, 1962, the Government hereby direct that in schedule "B" to notification SRO 117 of 2007 dated 30.03.2007, the following amendments shall be made, namely:-

"(I) in the heading, for the words and figures "Goods Chargeable to Tax at the rate of 10%", the words and figures "Goods Chargeable to Tax at the rate of 12%" shall be substituted."

(II) for the entries 5,7,19,21 and 26, the following entries shall be substituted, namely:-

"5. Services provided by the beauty salons, health clubs, gymnasiums, fitness/wellness centres, slimming centres

7. Services provided by advertising agencies other than the Newspapers.

19. Services provided by the Chartered Accountants, Cost and Works Accountants only in the shape of accounting and auditing services.

21. Security and placement services including manpower recruitment and/or supply agency services

26. Services provided by consultants, including survey, feasibility, exploration and impact assessment including technical testing/analysis services other than those already included in this schedule."

(III) After entry 5, the following entry shall be added, namely:-

"6. Services provided by nursing homes."

This notification shall come into force w.e.f 01-04-2015.

By Order of the Government of Jammu and Kashmir.

Sd/-

(B.B. Vyas) IAS

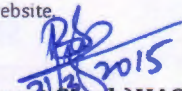
Principal Secretary to Government
Finance Department

Dated:-31-03-2015

No. ET/Estt/Budget Ann./44/2015

Copy to the:-

1. Financial Commissioner, J&K, Revenue.
2. Financial Commissioner, Industries & Commerce Department.
3. All Principal Secretaries to the Government.
4. Principal Secretary to Hon'ble Governor.
5. All Commissioner/Secretaries to the Government.
6. Divisional Commissioner, Jammu/Kashmir.
7. Secretary to Government, Department of Law, Justice & Parliamentary Affairs.
8. All Heads of Department.
9. Excise Commissioner, J&K Jammu.
10. Commissioner Commercial Taxes, J&K, Jammu.
11. All Deputy Commissioners.
12. Director Information, J&K.
13. General Manager, Government Press, Jammu/Srinagar.
14. PPS to the Chief Secretary, J&K.
15. Private Secretary to the Principal Secretary to the Government, Finance Department.
16. P.A to Special Secretary to Government, Finance Department.
17. Government order file/Stock file/Finance Website/GAD website.


(Bharat Singh)KAS
Deputy Secretary to Government
Finance Department

