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

**Notification**  
 Srinagar, the 22<sup>nd</sup> October, 2019

SRO **622** In exercise of the powers conferred by sub-section (1) of section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the State Government, on the recommendations of the Council, hereby makes the following amendments in the SRO notification No.SRO - GST - 3 DATED 08.07.2017 namely: -

(I) in the TABLE, in column (3), after item (5), the following item shall be inserted, namely: -

"(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)";

(II) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted at the end, namely: -

**"Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Additional Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal."

2. This notification shall come into force w.e.f 1<sup>st</sup> October, 2019.

By Order of the Government of Jammu & Kashmir.

Sd/-

(Dr. Arun Kumar Mehta) IAS,  
 Financial Commissioner  
 Finance Department  
 Dated: 22 10 2019

No: ET/Estt/GST/119/2017-IV

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Financial Commissioner to the Hon'ble Governor.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. All Principal Secretaries to Government.
6. All Commissioner/Secretaries to Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.



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9. Commissioner, State Taxes, J&K.
10. Additional Commissioner, State Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, State Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (S).
13. President Kashmir Chamber of Commerce & Industry, Kashmir.
14. President Federation of Industry, Kashmir.
15. President Chamber of Commerce & Industry, Jammu.
16. President Industries Association Bari Brahmana/Samba.
17. President Tax Bar Association, Jammu/Srinagar.
18. General Manager, Government Press Jammu/Kashmir.
19. Private Secretary to the Financial Commissioner, Finance Department.
20. Government Order file/Stock file/Incharge website.

Notification

Srinagar, the 27<sup>th</sup> October 2019

(Dr. Aadil Fareed)

Deputy Secretary to the Government