



Government of Jammu and Kashmir

Finance Department

Civil Secretariat, Srinagar

Notification

Srinagar, the 13th October, 2017

SRO-GST-15(Rate).-In exercise of the powers conferred by sub-section (1) of section 11 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 further amendments in the SRO notification No. SRO-GST-2 dated 08.07.2017; namely:-

In the said notification,-

(D) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|-------|------|----------------------|
| "122A | 4907 | Duty Credit Scrips"; |
|-------|------|----------------------|

(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| | | |
|------|---|--|
| "150 | - | Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants"; |
|------|---|--|

(E) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

"(v) The phrase "Government Entity" shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(c) set up by an Act of Parliament or State Legislature; or

(d) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority."

By order of the Government of Jammu and Kashmir.

Sd/-

(Navin K. Choudhary), IAS

Principal Secretary to Government,
Finance Department.

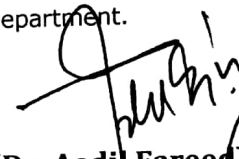
Dated:- 13.10.2017

No. ET/Estt/GST-119/2017

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All financial Commissioners.

3. Principal Resident Commissioner, J&K Government , New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Commissioner/Secretary to Government , Finance Department.
22. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)

13/2/19
Under Secretary to the Government