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

**Notification**  
Srinagar, the 30<sup>th</sup> of March, 2023

S.O/105.- In exercise of the powers conferred by sub-rule (4B) of rule 8 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby specify that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in the Union territory of Jammu and Kashmir.

*This notification shall deem to have been issued with effect from 26<sup>th</sup> of December, 2022.*

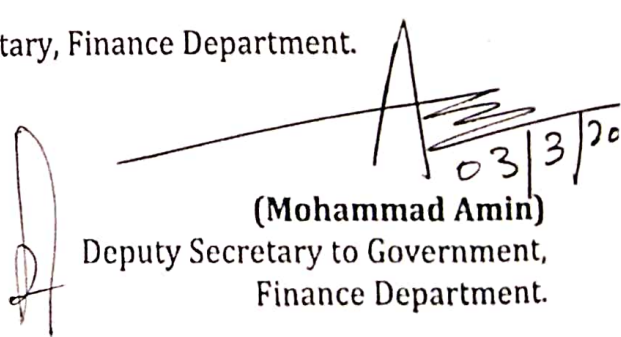
By order of Government of Jammu & Kashmir

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.

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