

9/2019  
29/3/2019



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

**Notification**  
Jammu, the 16<sup>th</sup> April, 2019

**SRO 292-** In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in Notification No. SRO 206 Dated 18<sup>th</sup> March, 2019; namely:-

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

"8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse."

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

"(iii) the Jammu and Kashmir Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification."

This notification shall deemed to have come into force w.e.f. 1<sup>st</sup> day of April, 2019.

By Order of the Government of Jammu & Kashmir.

Sd/-  
(Dr. Arun Kumar Mehta) IAS,  
Principal Secretary to the Government

Dated: 16 04 2019

No. ET/Est/GST/119/noti-III

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. All Commissioner/Secretaries to Government.