

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

**Notification**  
Srinagar, the 17<sup>th</sup> of November, 2021

**S.O. 391** .- In exercise of the powers conferred by sub-section (1) of section 9 and subsection (5) of section 15 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 - 1, dated the 8<sup>th</sup> of July, 2017; namely:-

In the said notification, -

- (a) in Schedule II – 6%, S. No. 243 and the entries relating thereto shall be omitted;
- (b) in Schedule III – 9%, against S. No. 452P, in column (3), the words “in respect of Information Technology software” shall be omitted.

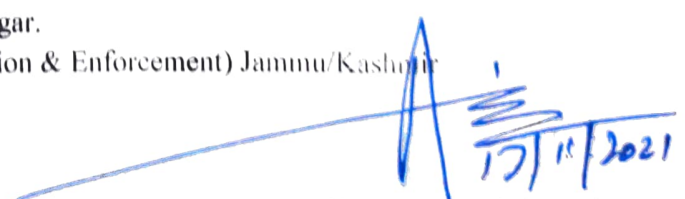
This notification shall deem to have come in to force with effect from 27<sup>th</sup> of October 2021

**Sd/-**  
**(Atal Dulloo), IAS**  
Financial Commissioner  
(Additional Chief Secretary)  
Finance Department.  
Dated. 17 .11.2021

No. FD-ST/07/2021

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 Lt. Governor.
5. All Principal Secretaries to the Government.
6. All Commissioner/Secretaries to the Government.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K, Jammu.
9. Commissioner, State Taxes Department, J&K, Srinagar.
10. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir

  
**(Mohammad Amin)**  
Under Secretary to the Government,  
Finance Department.

