



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 31st August, 2018

SRO-GST-41 (Rate).- In exercise of the powers conferred by sub-section (3) of section 11 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 so to do for the purpose of clarifying the scope and applicability of the SRO notification No. SRO -GST -11 dated 08-07-2017, hereby inserts following Explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”

This notification shall be deemed to have come into force w.e.f. 27th day of July, 2018.


By order of the Government of Jammu & Kashmir.

Sd/-
(Navin K. Choudhary), IAS
Principal Secretary to Government
Finance Department
Dated: 31.08.2018

No: ET/Estt/119/2017-Part-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.
7. Divisional Commissioner, Jammu/Kashmir.
8. Excise Commissioner, J&K.
9. Commissioner, Commercial Taxes, J&K.
10. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
11. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
12. Pvt. Secretary to Hon'ble Advisor (V).
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 Principal Secretary to Government, Finance Department
20. Government Order file/Stock file/Incharge website.


(Dr. Aadil Fareed)

Under Secretary to Government