

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

Notification
Jammu/Srinagar, the 9th Dec 2021

SO 416.- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification No. SRO - 11, dated the 8th of July, 2017, namely:- In the said notification, in the TABLE, -

- i. against serial number 3,-
 1. In column (3), in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 2. In column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 3. In column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;
 - ii. against serial number 26, in column (3), in the heading "Description of Service", in item (i), in clause (b), after the words, numbers, figures and brackets "Customs Tariff Act, 1975 (51 of 1975)" the words "except services by way of dyeing or printing of the said textile and textile products" shall be inserted.
2. This notification shall come into force with effect from the 1st day of January, 2022.

Sd/-
(Atal Dullo), IAS
Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

No: FD-ST/7/2021-03

Dated: 09 - 12- 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.

[Handwritten signature]

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



(Firdousa Jan)

Under Secretary to Government
Finance Department

