

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

Notification
Jammu/Srinagar, the 9th Dec, 2021

SO 417 In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 further amendments in the notification No. SRO -12 dated 08.07.2017; namely:—

In the said notification, in the Table, -

(i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(ii) against serial number 3A, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(iii) against serial number 15, in column (3), in the heading "Description of Services", after Item (c), the following shall be inserted, namely, -

"Provided that nothing contained in Items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No V of 2017**).";

(iv) against serial number 17, in column (3), in the heading "Description of Services", after Item (e), the following shall be inserted, namely, -

"Provided that nothing contained in Item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No V of 2017**).";

2. This notification shall come into force with effect from 1st day of January, 2022.

Sd/-

(AtalDullo), IAS

Financial Commissioner to Government,
(Additional Chief Secretary)
Finance Department.

Dated: 09 - 12- 2021

No: FD/ST/7/2021-03

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 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

