

Civil Secretariat, Srinagar

Notification Srinagar, the 26th of September, 2018

SRO 433.- In exercise of the powers conferred by proviso to sub-section (2) of section 1 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017) and in supersession of the notification SRO 385 Dated 18th September, 2017, except as respects things done or omitted to be done before such supersession, the Government on the recommendations of the Council hereby appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,

with fifty-one per cent. or more participation by way of equity or control, to carry out any function;

- (b) society established by the Central Government or the State Government or a Local Authority under the Jammu and Kashmir Societies Registration Act, 1998 (1941 AD) (Act No: VI of 1998);
- (c) public sector undertakings.

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

Dated: 26.09.2018

No: ET/Estt/119/2017-IV

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.

- President Federation of Industry, Kashmir.
 President Chamber of Commerce & Industry, Jammu.

- President Chamber of Commerce & Industry, Jammu.
 President Industries Association Bari Brahmana/Samba.
 President Tax Bar Association, Jammu/Srinagar.
 General Manager, Government Press Jammu/Kashmir.
 Private Secretary to Principal Secretary to Government, Finance Department.
 Government Order file/Stock file/Incharge website.

(Dr. Aadil Fareed)

Under Secretary to the Government