



Government of Jammu and Kashmir
Finance Department
Civil Secretariat, Srinagar

Notification
Srinagar, the 23rd October, 2017

SRO 445.- In exercise of the powers conferred by section 147 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, hereby notifies the supplies of goods listed in column(2)of the Table below as deemed exports,

Table	
S.No.	Description of supply
(1)	(2)
1.	Supply of goods by a registered person against Advance Authorisation
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3.	Supply of goods by a registered person to Export Oriented Unit
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30 th June, 2017 (as amended) against Advance Authorisation.

Explanation -

For the purposes of this notification, –

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

This notification shall deemed to have come into force w.e.f 18th October, 2017.

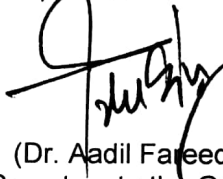
By order of the Government of Jammu and Kashmir.

Sd/-

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

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. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.
9. Excise Commissioner, J&K, Srinagar
10. Commissioner, Commercial Taxes, J&K Srinagar.
11. Additional Commissioner, Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner, Commercial Taxes Tax Planning, J&K.
13. Pvt. Secretary to Hon'ble Finance Minister.
14. Pvt. Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of Industry, Kashmir.
17. President Chamber of Commerce & Industry, Jammu.
18. President Industries Association Bari Brahmana/Samba.
19. President Tax Bar Association, Jammu/Srinagar.
20. General Manager, Government Press Jammu/Kashmir.
21. Private Secretary to Principal Secretary to Government, Finance Department.
22. Government Order file/Stock file/Incharge website.


23/10/17

(Dr. Aadil Fareed)

Under Secretary to the Government