



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

**Notification**  
**Srinagar, the 11<sup>th</sup> of September, 2018**

SRO **464** .- In exercise of the powers conferred by sub-section (1) of section 52 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (**Act No. V of 2017**), the Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half percent of the net value of intra-State taxable supplies made through it by other suppliers, where the consideration with respect to such supplies is to be collected by the said operator.

This notification shall come into force w.e.f. 20<sup>th</sup> of September, 2018.

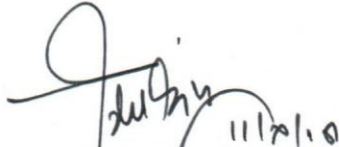
By order of the Government of Jammu & Kashmir.

Sd/-  
**(Navin K. Choudhary), IAS**  
Principal Secretary to the Government  
Finance Department  
Dated: 11.10.2018

No: ET/Estt/GST/119/2017-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