

GOVERNMENT OF JAMMU AND KASHMIR
FINANCE DEPARTMENT
Civil Secretariat, J&K.

NOTIFICATION
Jammu, the 12th of January, 2024

S.O . 47 .-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 amendment further to amend the notification of the Government of Jammu and Kashmir Finance Department, SRO-GST 12/2017, dated the 08th July, 2017, namely:—

In the said notification, in the Table, -

(1.) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of - a. water supply; b. public health; c. sanitation conservancy; d. solid waste management; and e. slum improvement and up-gradation.	Nil	Nil";

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.


By order of The Government of Jammu and Kashmir.

Sd/-
(Santosh D Vaidya) IAS
Principal Secretary to the Government
Finance Department
Dated: - 12 - 01 - 2024

No: FD-ST/34/2021(Part-I)

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners (Additional Chief Secretaries), J&K.
3. All Principal Secretaries to the Government, J&K
4. Principal Secretary to Hon'ble Lt. Governor, J&K.
5. All Commissioner/Secretaries to Government, J&K.
6. Joint Secretary, J&K, MHA, GoI, New Delhi.
7. Commissioner, State Taxes Department, J&K, Srinagar.
8. Excise Commissioner, J&K, Srinagar
9. Additional Commissioner State Taxes (Administration & Enforcement) Jammu/Kashmir.
10. Private Secretary to the Principal Secretary to Government, Finance Department.
11. Incharge website, Finance Department.


(Trikansh Bhushan) JKAS
Under Secretary to Government
Finance Department